

DEPARTMENT OF REVENUE

SOUTH DAKOTA COMMISSION ON GAMING

GAMING INTERNAL CONTROL AND  
REVENUE REPORTING MANUAL

Article 20:18

APPENDIX A

SEE: §§ 20:18:12.01:15 and 20:18:20.01:04

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**SOUTH DAKOTA COMMISSION ON GAMING**

**GAMING INTERNAL CONTROL**

**AND**

**REVENUE REPORTING MANUAL**

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**TABLE OF CONTENTS**

- Introduction and Scope.....	168
- Definitions of Selected Gaming Terminology .....	169

**PART I - GAMING INTERNAL CONTROL**

**Section 100 - Administrative - Organization and Control**

105 Administrative .....	174
110 Position Descriptions .....	176
115 Sample Forms .....	177

**Section 200 - Blackjack**

205 General.....	181
210 Position Descriptions .....	185
220 Pit Fills.....	186
225 Pit Credits .....	188
230 Transfer of Drop Boxes .....	190
235 Soft Count Procedures .....	193
240 Key Control.....	197
245 Accounting Function.....	198
250 Statistics.....	199
255 Miscellaneous	
260 Sample Forms .....	200

**Section 300 - Poker**

305 General.....	211
310 Position Descriptions .....	212
320 Rake-Offs .....	213
325 Buy-Ins.....	214
330 Even Exchanges.....	215
335 Shills .....	216
340 End-of-Shift Procedures .....	217
345 Transfer of Drop Boxes .....	218
350 Soft Count Procedures .....	218
355 Key Control.....	219
360 Accounting Function.....	220
365 Miscellaneous	
370 Sample Forms .....	221

**Section 400 - Slots**

405 General.....	224
410 Position Descriptions .....	229
420 Jackpot Payouts.....	230
425 Hopper Fills and Short Pays .....	232
427 Ticket Printers.....	233

430	Transfer of Drop Buckets .....	235
435	Count and Wrap Procedures .....	237
437	Hopper Adjustments .....	241
440	Key Control.....	242
445	Accounting Function.....	243
450	Statistics.....	246
455	Miscellaneous .....	247
460	Sample Forms .....	248
<b>Section 500 - Cashier</b>		
505	General.....	271
510	Position Descriptions .....	272
515	Signatory Ability and Access to Sensitive Areas .....	273
520	Detail Procedures .....	274
525	Check Cashing .....	280
530	Key Control.....	284
535	Accounting Function.....	285
540	Miscellaneous	
545	Sample Forms .....	288
<b>Section 600 - Slot Route Operators</b>		
605	General.....	310
610	Position Descriptions .....	316
620	Jackpot Payouts and Handouts .....	317
625	Hopper Fills and Short Pays .....	319
627	Ticket Printers.....	321
630	Hard Drop Procedures .....	323
635	Count and Wrap Procedures .....	326
637	Hopper Adjustments .....	328
640	Key Control.....	329
645	Accounting Function.....	330
650	Statistics.....	333
655	Miscellaneous .....	334
660	Sample Forms .....	335
<b>Section 700 - Electronic Data Processing</b>		
700	General.....	337

## PART II - REVENUE REPORTING

<b>Section 1100 - Gaming Statistical Reporting</b>		
1100	Instructions.....	341
1105	Monthly Gross Revenue Tax Report .....	343
1110	Slot Route Location Report .....	345
<b>Section 1200 - Standard Financial Statements</b>		
1205	Standard Financial Statements - Forms .....	346
1210	Instructions.....	348

## INTRODUCTION AND SCOPE

The purpose of this manual is to accomplish two primary goals as follows:

1. Provide guidance as to the expectations of implementing gaming controls of each licensee.
2. Standardize the control process by the utilization of state provided gaming control forms and reports.

It is the intention of the South Dakota Commission on Gaming that this manual be used as documentation of a licensee's system of control as it relates to gaming; a training manual for licensee employees; and a reference source for instruction on the various state required forms and reports. Throughout the manual there are references to South Dakota Codified Laws (SDCL) and the Administrative Rules of South Dakota (ARSD). Copies of the referenced materials can be obtained from the South Dakota Commission on Gaming.

As the need arises, revisions to the manual will be forwarded to licensee's of record, it is the licensee's responsibility to ensure that their manual is updated and accessible to all gaming personnel.

The commission recognizes that due to the limited nature of some licensee operations, several of the following procedures and controls will be difficult if not impossible to implement. In these instances, it is the responsibility of the licensee to make arrangements with the executive secretary as to alternative acceptable procedures to be implemented. Even in those instances, it will be required that all licensees utilize the state provided documentation included herein.

Any suggested revisions, additions or deletions are welcomed and should be forwarded in writing to the executive secretary.

**DEFINITIONS OF SELECTED GAMING TERMINOLOGY**

**BANK** (Bankroll) - The inventory of currency, coins and chips in the establishment cage, pit area, and slot booths and on the playing tables. Used to make change, pay winning bets, and pay slot machine jackpots.

**BUY-IN** - The amount of money a player must present for coins and chips in a poker game. Usually put in a separate drop box by the dealer.

**CASH LOADS** (Slot Load) - The initial currency, coins, chips, and so on issued from a bankroll to a coin-operated gaming device.

**CASH INVENTORY SHEET** - An itemized list of the components that make up the cage accountability.

**DAILY CASH SUMMARY** - A detailed reconciliation of the beginning and ending cage accountability.

**CASHIER CAGE** - A secure work area within the establishment for cashiers and a storage area for the establishment's bankroll.

**CAGE CASHIER** - The custodian of the establishment bankroll.

**CHIP FLOAT** - The dollar value of chips held by customers and other licensees.

**CHIPS** - Money substitutes, in various denominations, issued by a gaming establishment and used for wagering.

**COIN OPERATED GAMING DEVICE** - Any of the variety of mechanical or electronic apparatus used in connection with gaming. Includes slot machines and electronic video games such as poker, blackjack, and keno.

**COUNT** - The total funds counted for a particular game, coin-operated gaming device, shift, or other period.

**DISPENSING MACHINE** - A device used primarily in a cashier's cage to dispense fill/credit and jackpot payout/fill slips in numerical sequence. If one copy of the jackpot payout/fill slip is retained in the machine for accounting, the machine shall be locked.

**DROP** -

1. In table games, the total amount of cash, chips, and coupons contained in the drop box.
2. In slots, the total amount of money removed from the drop bucket and the bills, paper tokens, and casino script removed from the bill acceptor boxes.

**DROP BOX** - A locked container affixed to the gaming table into which the drop is placed. The game type, table number are indicated on the box.

**DROP BUCKET** - A container located in a cabinet beneath a coin-operated gaming device for the purpose of collecting coins and tokens from the device.

**FILL** - A transaction whereby a supply of chips, tokens, or coins are transferred from a bankroll to a table or a coin-operated gaming device.

**FILL/CREDIT SLIP** - A document evidencing a fill or credit.

**FOREIGN CHIPS** - Chips that are redeemable for money or house chips by other than the issuing establishment.

**GAME BANKROLL** (Table bankroll) - The inventory of gaming chips and coins stored in the chip tray for each table game. Game bankrolls may be under the control of establishment bankroll or under a separate general ledger control account.

**GROSS GAMING REVENUE** (Win) - The net win from gaming activities which is the difference between gaming wins and losses before deducting costs and expenses.

**HANDLE** - The total amount wagered.

**HARD COUNT** - The count of the contents in a drop bucket.

**HOLD** - (See Gross Gaming Revenue)

**HOLD PERCENTAGE** - The relationship of hold to drop or handle.

**HOPPER** - The mechanism that contains the coins or tokens to make payments in a coin-operated gaming device.

**IMPREST BANK** - A bank, fixed or mobile, where the total dollar value of the combination of chips, tokens, and currency does not fluctuate. Examples of a mobile imprest bank are a change cart, slot route operator vehicle, or any imprest bank not located inside a cashier cage.

**JACKPOT PAYOUT** - The portion of a jackpot paid by slot personnel. The amount is usually determined as the difference between the total posted jackpot amount and the coins paid out by the machine. May also be the total amount of the jackpot.

**JACKPOT PAYOUT/FILL SLIP** - A form on which a jackpot paid by slot personnel is recorded, or a document which records a fill to a slot machine.

**KEY CONTROL LEDGER** - A ledger that authorized personnel sign to receive keys to sensitive areas, such as drop boxes, safe deposit boxes, count room, and cashier's cage.

**LAMMER** - A type of chip that is placed on a poker table to indicate that the amount of currency designated thereon has been given to the supervisor to obtain that amount of chips in order to replenish the chips in the chip tray.

**LIMIT** - The minimum or maximum amount that a customer may wager at a particular table.

**LOAD** - Coins or tokens put into a hopper or included in a table tray.

**MASTER GAME SHEET** - A form used to record, by shift, each table game's win or loss. This form reflects the opening and closing table inventories, the fills and credits, coupons used, and the drop amount transferred to the cashier cage by the count team.

**METER** - A mechanical apparatus in a coin-operated gaming device. Must record the number of coins wagered, the number of coins dropped, the number of coins paid out to winning players, and the number of jackpots paid.

**METER READING SUMMARY** - A report reflecting the meter readings on coin-operated gaming devices. The number is recorded prior to the removal of the drop bucket from the cabinet.

**OPENER/CLOSER** - A two part form on which the table inventory at the end of a shift is recorded. The copy is used as a closer for that shift, the original is kept in the chip inventory and used as an opener when the next shift begins.

**PAYOFF** - The amount paid out on a winning wager.

**PIT** - An area in an establishment enclosed or encircled by gaming tables.

**PROGRESSIVE SLOT MACHINES** - A slot machine, with a payoff indicator, in which the payoff increases as it is played.

**RAKE OFF (Rake)** - A commission charged by the house for maintaining or dealing a poker game.

**REQUEST FOR FILL/CREDIT** - A prenumbered, two-part document prepared by a pit boss to authorize the preparation of a fill or credit slip.

**SHILL** - A player provided by or employed by a retail licensee who only bets money provided by the retail licensee as to promote poker play.

**SHORT PAY** - A payoff from a coin-operated gaming device that is less than the listed amount.

**SLOT FILL** - The coins placed in a hopper.

**SLOT MACHINE LOAD** - The initial slot fill.

**SLOT SUPERVISOR** - An individual with responsibility for a slot area and jackpot payouts.

**SOFT COUNT** - The count of the contents in a drop box.

**SOFT COUNT CARD** - A document prepared by the count team to record the amount of cash, by denomination, in a drop box.

**TABLE CHIPS TRAY** - A container used to hold coins and chips at a gaming table.

**TABLE INVENTORY** (Table Load) - The total coins and chips at a table.

**THEORETICAL HOLD** - The intended hold percentage or win of an individual coin-operated gaming device as computed by reference to its payout schedule and reel strip settings.

**TOKENS** - A coinlike money substitute, in various denominations, negotiable only in a particular establishment, and designed as a substitute of U.S. minted coins. Originally used to replace silver dollars needed for slot machine play.

**VAULT** - A secure area, besides a cashiers cage, within the establishment where backup of excess quantities of currency, coin, and chips are stored. Funds are transferred to and from the vault as needed.

**VOUCHERS** - This term is used to describe Paper Tokens and Hopper Tickets that are printed from a ticket printer on a slot machine. Preprinted tickets called Casino Script are also included in this term.

**WRAP** - The procedure of wrapping coins. May also refer to the total amount or value of the wrapped coins.

**PART I**

**GAMING INTERNAL CONTROL**

## ADMINISTRATIVE - ORGANIZATION AND CONTROL

## SECTION 105 - ADMINISTRATIVE

REF	NARRATIVE
105.1	The following is the system of administrative and accounting controls for gaming operations instituted at _____. (Fill in name of licensee)
105.2	The objective of this system of internal accounting control is to provide reasonable assurance as to the safeguarding of assets and reliability of financial records.
105.3	The Accounting Department is responsible for complete analysis and reporting of all gaming revenue from the source documents through the general ledger to the required city, county, state, and federal tax returns and financial reports. Certain forms in this manual are required to be filed and retained by the accounting department. If the licensee does not have a secure area to place the forms which are to go to accounting, alternative locations can be substituted. These locations must provide access to the forms only by the owners and/or accounting personnel. The licensee must receive written approval from the executive secretary for this alternative location.
105.4	A key employee or owner is on the premises whenever wagering is being conducted, unless the licensee has received written permission from the executive secretary regarding an alternative arrangement.
105.5	An independent public certified accounting firm, licensed in the State of South Dakota will perform _____ (audit, review, or compilations required by the executive secretary) of the books and records of the company at a prescribed time period or when so required by the executive secretary. (ARSD 20:18:22:10)
105.6	Repealed.
105.7	Gaming revenue shall <b>only</b> be collected and counted at times which have been previously submitted to the Executive Secretary. The times are reported on the "Gaming Revenue Collection and Count Schedule." Any unscheduled drop or count <b>MUST</b> be reported to the Commission office in advance. (ARSD 20:18:12.01:12)
105.8	All gaming documents shall be completed in pen. Corrections are made by drawing a single line through the error and writing in the correction. All corrections are to be initialed by the individual making the correction. Corrections to gaming documents that require more than one signature also require at least two sets of initials on changes.

## ADMINISTRATIVE - ORGANIZATION AND CONTROL

## SECTION 105 - ADMINISTRATIVE (continued)

REF	NARRATIVE
105.9	<p>Prior to each hard/soft count, the currency counter will be tested with a predetermined amount of bills to verify the accuracy of the device. The following procedures will be followed:</p> <ol style="list-style-type: none"><li data-bbox="337 537 1321 569">1. The currency counter is to be tested with a predetermined number of bills.</li><li data-bbox="337 611 1435 678">2. Count team member counts each denomination with currency counter and orally tells the recorder the number of bills for each denomination.</li><li data-bbox="337 720 1435 787">3. After orally verifying the amount for each denomination, the recorder logs the number on the bill validator summary or soft count card.</li><li data-bbox="337 829 1435 896">4. (Hard) count team members repeat steps 3 and 4 until all boxes have been counted for retail licensee.</li><li data-bbox="337 938 1435 1079">5. At the conclusion of the counting for each retail license the second count team member or the recorder must recount each denomination for the entire drop, thus fulfilling the second physical count requirement. This total should compare with the amount calculated on the soft count card or bill validator summary.</li></ol>
105.10	<p>When an imprest bank is used, it shall be counted before and after its use and documented on a cash inventory form to verify that the amount has not fluctuated. If a mobile imprest bank is used it shall be locked and secure at all times.</p>
105.11	<p>All sequentially numbered critical forms that are requisitioned from the executive secretary are documented on the prenumbered forms control log which requires date, starting and ending number, date of issuance, and signature of person issuing the form.</p>

## ADMINISTRATIVE - ORGANIZATION AND STRUCTURE

## SECTION 110 - POSITION DESCRIPTIONS

REF	TITLE	NARRATIVE
110.1	Owner/ Operator	The Owner/Operator is _____ (name), and is responsible for operations of the entire property; attainment of long-term growth; delegates portions of the duties and responsibilities to appropriate management personnel; determines that all operations and activities are conducted in accordance with company policy and applicable state and federal law; has the authority to hire and terminate departmental personnel. All owner/operators must be licensed as such with the South Dakota Commission on Gaming.
110.2	Gaming Manager	The Gaming Manager is _____ (name), and is responsible to establish and monitor overall operating policy for the gaming operation; monitors games activity for adherence to company policy and state regulations; and has the authority to hire and terminate departmental personnel. This person must be licensed as a key employee. (SDCL 42-7B-22.1)
110.3	Controller/ Bookkeeper	The Controller/Bookkeeper is _____ (name), and is responsible for the care and custody of company funds, securities, and records; administers and generally supervises all accounting functions of the company; analyzes financial statements and submits related reports to the state as required. This also includes any person who performs the accounting functions as stated in Sections 245, 360, 445, 535, and 645. This person must be licensed as either a key or support employee. Any person who performs accounting functions cannot participate in any gaming transactions or activities (i.e., Shift or Floor Supervisor duties, fills, jackpots, slot tech, cashier, dealer, pit personnel, recorder on the count team, etc.) as those are separate functions that shall be segregated for security reasons.

ADMINISTRATIVE - ORGANIZATION AND STRUCTURE

SECTION 115 - SAMPLE FORMS

**GAMING REVENUE COLLECTION AND COUNT SCHEDULE**

**SEE ATTACHED**

Description:

Two-part form

Top copy (white) filed with Commission on Gaming

Second copy (yellow) retained by licensee

**SOUTH DAKOTA COMMISSION ON GAMING**  
**696 Main Street, 2<sup>nd</sup> Fl**  
**Deadwood, SD 57732**

**GAMING REVENUE COLLECTION AND COUNT SCHEDULE**

ARSD 20:18:12.01:12 states that gaming revenue shall only be collected and counted at the times designated on the schedule previously submitted to the executive secretary. This form is provided for the purpose of reporting revenue collection, counting schedules, hours of operation, and changes to such schedules. Any unscheduled drop, count, or change in hours of operation MUST be reported in advance, by calling the South Dakota Commission on Gaming office in Deadwood, Monday through Friday (8:00 a.m. - 5:00 p.m.) at 578-3074. Follow-up notices must be mailed to the Deadwood office within 24 hours after telephone notification.

Location Name: \_\_\_\_\_  
Address: \_\_\_\_\_  
City: \_\_\_\_\_ Effective Date: \_\_\_\_\_

HOURS OF OPERATION: \_\_\_\_\_

**COUNT AND REMOVAL TIMES:**

<u>SOFT COUNT</u>	Day/Date	Drop Box Removal Time	Count Time
Graveyard Shift	_____	_____	_____
Day Shift	_____	_____	_____
Swing Shift	_____	_____	_____

<u>HARD COUNT</u>	Day/Date	Drop Box Removal Time	Count Time
Machines	_____	_____	_____

<u>CAGE COUNT</u>	Day/Date	Count Time
Graveyard Shift	_____	_____
Day Shift	_____	_____
Swing Shift	_____	_____

I, \_\_\_\_\_, certify and declare under penalty of perjury that I am the \_\_\_\_\_ of the above business; that this is a true, complete, and correct report to the best of my knowledge, information, and belief and that this report is made with the knowledge and consent of all other individuals named on the gaming license.

Date \_\_\_\_\_ 20\_\_\_\_ Signed \_\_\_\_\_

(Please remit one copy to Commission on Gaming and retain a copy for your records)

ADMINISTRATIVE - ORGANIZATION AND STRUCTURE

SECTION 115 - SAMPLE FORMS

**SURVEILLANCE SYSTEM QUALITY REVIEW LOG**

**SEE ATTACHED**

**SURVEILLANCE SYSTEM QUALITY REVIEW LOG**

<b>AREAS REQUIRING SURVEILLANCE (ARSD 20:18:29:03)</b>											
	<b>BLACK JACK</b>		<b>POKER</b>		<b>CASHIER CAGE</b>		<b>COUNT ROOM</b>		<b>SLOT MACHINES</b> <small>(PER ARSD 20:18:29:05)</small>		<b>COMMENTS:</b>
	DATE REVIEWED	INITIAL	DATE REVIEWED	INITIAL	DATE REVIEWED	INITIAL	DATE REVIEWED	INITIAL	DATE REVIEWED	INITIAL	
1											
2											
3											
4											
5											
6											
7											
8											
9											
10											
11											
12											
13											
14											
15											
16											

PURPOSE: THIS FORM IS TO DOCUMENT LICENSEE'S QUALITY REVIEW OF THEIR SURVEILLANCE TAPES. WHEN INITIALING THE AREA WHICH HAS BEEN REVIEWED THE LICENSEE IS CERTIFYING THAT ALL THE COVERAGE IN THAT PARTICULAR AREA HAS BEEN REVIEWED PER ARSD 20:18:29:14.

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## BLACKJACK

## SECTION 205 - GENERAL

REF	DESCRIPTION	NARRATIVE
205.1	Pit Access	Access to the Blackjack table area is restricted to employees of the Pit Department and Security who are licensed by the Commission on Gaming.
205.2	Table Box Storage	Table drop box racks or cabinets for empty and full drop boxes are located in the _____ (indicate location). The keys to the drop box racks or cabinets for empty and full drop boxes are retained in the _____ (indicate key location). The issuance and receipt of these keys requires entries in a key log for signature date and time in a key log. When the keys are returned for storage in the _____, they are placed in _____. Access to the Cashier area is limited to those specified in this document.
205.3	Empty Table Box Control	Empty table drop boxes for each shift are locked in a table drop box rack or cabinet. Each rack or cabinet has a separate lock to control physical access. Access to each lock is controlled through the use of a key. The key to each empty table drop box rack is located at the _____ (indicate location). These empty table drop boxes are transferred to the gaming tables by _____ (indicate personnel) prior to the start of each shift. The only individuals authorized to obtain the keys to the empty table drop box rack or cabinet are Soft Count Team Members, General Managers, and Slot Drop personnel. Access to the key requires that the individual receiving the key records time and date out, and their signature in the key control ledger which is located at the _____ (indicate location). When the key is returned, the cashier accepts custody and responsibility for the empty table drop box rack or cabinet key by recording key identification and time and date in and by signing the key control ledger and placing the key in _____ (indicate location).

## BLACKJACK

## SECTION 205 - GENERAL (continued)

REF	DESCRIPTION	NARRATIVE
205.4	Full Table Box Control	Full table drop boxes for each shift are locked in the full table drop box storage rack or cabinet. These full drop boxes are transferred from the gaming tables and placed in the table drop box storage rack or cabinet at the end of each shift. The key to the full table drop box section is located at the _____ (indicate location). Access to the key requires that the individual receiving the key records time and date out and signs the key control ledger located at the _____ (indicate location). When the key is returned, _____ (indicate personnel) accepts custody and responsibility for the full table drop box storage cabinet key by recording key identification and time and date in and by signing the key control ledger and placing the key in _____ (indicate location).
205.5	Drop Box Marking	All drop boxes are: 1) marked with a number corresponding to a permanent number on the table; 2) marked to indicate game and shift; 3) marked in such a manner as to be clearly visible at a distance of 20 feet. (ARSD 20:18:15:36.01)
205.6	Card Supply Control	The unused cards are locked in _____ (indicate location). All unused cards are inspected by the Owner/Operator or Gaming Manager prior to being placed into play on the respective table. Subsequent disposition of used cards is the responsibility of the Owner/Operator. (ARSD 20:18:19:02 and 20:18:19:06)
205.7	Policies	Cross fills or even money exchanges between tables are prohibited. Fills and credits are transferred to and from the cashier only by personnel who are independent of the transaction.  Access to keys and locked boxes or storage areas are limited to only those people specified in writing.

## BLACKJACK

## SECTION 205 - GENERAL (continued)

REF	DESCRIPTION	NARRATIVE
205.8	Forms Control	<ol style="list-style-type: none"> <li data-bbox="566 394 938 422">1. Request for Fills/Credits <p data-bbox="623 468 1437 680">All unissued requests for fills/credits are stored and maintained by the Cashier. In order to obtain a request for fills/credits, a Gaming Manager or Pit Boss must request a full book from the Cashier. Access to request for fills/credits is limited to the Gaming Manager or Pit Boss by locking the request for fills/credit in a pit podium or cabinet.</p> </li> <li data-bbox="566 722 881 749">2. Fill and Credit Slips <ol style="list-style-type: none"> <li data-bbox="623 795 1437 863">a. All Fill and Credit Slips are prenumbered utilizing the alphabet. Only one series at a time is issued and used.</li> <li data-bbox="623 905 1437 1010">b. The Fill and Credit Slips are inserted and locked into writing machines. All slips are utilized in numerical sequence.</li> <li data-bbox="623 1052 1437 1520">c. Fill and Credit Slips are requisitioned from the Executive Secretary as needed. These slips are documented on the prenumbered forms control log which require date, starting and ending number, date of issuance, and signature of person issuing the fill and credit slips. The fill and credit slips are then issued to the cage and inserted into the fill and credit dispensing machine. Slips not inserted into the fill and credit dispensing machine are stored in the Accounting Office with the Owner/Operator, Gaming Manager, Controller/Bookkeeper, or Key Employee on duty having access to the key to the stored forms. If an alternative storage location is needed, the licensee must receive written approval from the Executive Secretary.</li> <li data-bbox="623 1562 1437 1665">d. When the Controller/Bookkeeper or Gaming Manager participate in the Soft Count, the Controller/Bookkeeper or Gaming Manager may not serve as the count team recorder.</li> </ol> </li> </ol>

## BLACKJACK

## SECTION 205 - GENERAL (continued)

REF	DESCRIPTION	NARRATIVE
205.8		<p>e. When a Gaming Manager acts as a Runner, this individual is precluded from acting as a Pit Boss who authorizes the fill/credit.</p> <p>f. All fill and credit slips are accounted for after use by the Accounting Personnel. An investigation is performed to determine the reason(s) and responsibility for the loss of any fill or credit slips. The investigation is documented in a report which is submitted to the Executive Secretary for action as appropriate.</p>
205.9	Voids	When a fill or credit slip is voided, the Cashier clearly marks <b>"void"</b> across the face of the original and yellow copy, and the Cashier drops the original and yellow copy in the accounting paperwork lock box for retention and accountability.

## BLACKJACK

## SECTION 210 - POSITION DESCRIPTIONS

<b>REF</b>	<b>TITLE</b>	<b>NARRATIVE</b>
210.1	Owner/ Operator	The Owner/Operator is _____ (name) and is responsible for operations of the entire property; attainment of long-term growth; delegates portions of the Owner's/Operator's duties and responsibilities to appropriate management personnel; determines that all operations and activities are conducted in accordance with company policy and applicable state and federal law; and has the authority to hire and terminate departmental personnel. All owners/operators must be licensed as such with the South Dakota Commission on Gaming.
210.2	Gaming Manager	The Gaming Manager (key employee) is _____ and is responsible to establish and monitor overall operating policy for the Gaming Operator; monitors games activity for adherence to company policy and state regulations; and has the authority to hire and terminate departmental personnel. This person must be licensed as a key employee (SDCL 42-7B-22.1).
210.3	Pit Boss	The Pit Boss's responsibility is to issue cards and direct and supervise personnel where required and observe table action; instruct personnel on table assignments; change charts, review irregularities; arbitrate customer disputes arising from table play; maintain proper loads on tables with fills and credits; oversee or count table inventory at the end and beginning of each shift; view drop box removal at established times; and submit all reports as required. A list of authorized Pit Bosses is filed with the Executive Secretary. (ARSD 20:18:08:02.01)
210.4	Blackjack Dealer	The Black Jack Dealers' responsibility is to handle buy-ins, make payoffs, and deal cards. A list of authorized Blackjack Dealers is filed with the Executive Secretary. (ARSD 20:18:08:02.01)
210.5	Runners	Runners are responsible for the transfer of fill and credit documents and chips to and from the Cashier. A list of authorized runners is filed with the Executive Secretary. (ARSD 20:18:08:02.01)

## BLACKJACK

## SECTION 220 - PIT FILLS

REF	NARRATIVE
220.1	<p data-bbox="337 394 1435 457">The following procedures are performed when a request for fill is needed in the pit: (ARSD 20:18:15:32)</p> <ol data-bbox="354 506 1435 1698" style="list-style-type: none"><li data-bbox="354 506 1435 716">1. A Pit Boss determines that a table needs a fill, obtains a "request for fill/credit" slip, and completes the following information:<p data-bbox="435 611 1435 716" style="margin-left: 40px;">Date, time, shift, game, table number, denomination, amount of chips and total. (Unissued 2-part "request for fill/credit" books are maintained by the Cashier and are only issued at the request of the pit.)</p></li><li data-bbox="354 758 1435 821">2. The Pit Boss calls a Runner, they both sign the original "request for fill/credit," and places the original (white) on the table.</li><li data-bbox="354 863 1435 926">3. The Runner transports duplicate (yellow) "request for fill/credit" to Cashier area and gives to Cashier.</li><li data-bbox="354 968 1435 1031">4. The Cashier reviews "request for fill/credit" for proper authorization and initials form as performing this review.</li><li data-bbox="354 1073 1435 1136">5. The Cashier calls the Gaming Manager on large amounts informing them of the table number and amount to fill.</li><li data-bbox="354 1178 1435 1283">6. The Cashier prepares "fill/credit" slip and counts chips using the duplicate (yellow) "request for fill/credit" as a reference and maintains duplicate (yellow) "request for fill/credit".</li><li data-bbox="354 1325 1435 1535">7. The "fill/credit" slip utilized is a two-part form pre-numbered as supplied by the Commission on Gaming and contains the same number on all parts. The forms are used in a continuous numerical series and are printed in a form utilizing the alphabet and only in one series at a time. The Cashier simultaneously prepares two parts indicating the following information: date, shift, game, table number, denomination, amount of chips, and total.</li><li data-bbox="354 1577 1435 1682">8. The Cashier signs both copies of the "fill/credit" slip, indicating that the chips and fill slips match the information recorded on duplicate (yellow) "request for fill/credit."</li></ol>

## BLACKJACK

## SECTION 220 - PIT FILLS (continued)

<b>REF</b>	<b>NARRATIVE</b>
220.1	<p>9. The Cashier gives the chips to the Runner, who verifies the chips and compares to "fill/credit" slip and "request for fill/credit" to insure they agree and signs the "fill/credit" slips in the presence of Cashier.</p> <p>10. The Cashier dispenses original (white) and second part (yellow) of the "fill/credit" slip from the dispensing machine. The cashier maintains possession of the second part (yellow copy) of both the "request for fill/credit" and "fill/credit" slips.</p> <p>11. The Runner transports chips and the original (white) "fill/credit" slip to pit and gives to Pit Boss.</p> <p>12. The Pit Boss verifies chips and compares to "fill/credit" slip. The Pit Boss accompanied by the Runner transports those items to the table as designated on "fill/credit" slip and places items on the table next to the Dealer employed at the table.</p> <p>13. The Pit Boss signs "fill/credit" slip.</p> <p>14. The Dealer breaks chips down and counts them in full public view prior to placing in table rack and compares amounts to those listed on the "request for fill/credit" and "fill/credit slips.</p> <p>15. The Dealer signs "fill/credit" slip.</p> <p>16. The Dealer places chips in table rack. Deposits the original (white) "fill/credit" slip and original (white) "request for fill/credit" in the table drop box.</p> <p>17. The Cashier compares and staples second part (yellow) "request for fill/credit" to second part (yellow) of "fill/credit" slip and files until the end of the shift. At the end of the shift, the Cashier totals the fills, credits, and enters totals on the daily cash summary report.</p>

## BLACKJACK

## SECTION 225 - PIT CREDITS

REF	NARRATIVE
225.1	<p data-bbox="337 394 1443 464">The following procedures are performed when a credit is needed to the pit: (ARSD 20:18:15:33)</p> <ol data-bbox="354 506 1443 1701" style="list-style-type: none"><li data-bbox="354 506 1443 716">1. The Pit Boss determines that a table needs a credit, obtains a 2-part "request for fill/credit" form and completes the following information: <p data-bbox="435 611 1443 716" style="margin-left: 40px;">Date, time, shift, game, table number, denomination, amount of chips, and total. (Unissued 2-part "request for fill/credit" forms are maintained by the Cashier and are only issued at the request of the pit).</p></li><li data-bbox="354 758 1443 827">2. The Pit Boss signs the "request for fill/credit" and calls a Runner who takes the slips to the table.</li><li data-bbox="354 869 1443 938">3. The Dealer counts out the requested credit in full public view and compares amounts to the "request for fill/credit", then signs the slips.</li><li data-bbox="354 980 1443 1121">4. The Runner verifies the chips and/or coins to be transported and then signs the slips. The Runner then takes the duplicate "request for fill/credit" and the funds to the Cashier. The original "request for fill/credit" remains on the table as evidence of the funds being transported.</li><li data-bbox="354 1163 1443 1268">5. The Cashier counts and compares the chips received and signs the copy (yellow) of the "request for fill/credit," indicating agreement with the amount stated, this copy is retained in the cage.</li><li data-bbox="354 1310 1443 1415">6. The Cashier then prepares a two part "fill/credit" slip with the following information: specifying credit slip, date, time, shift, game, table number, denomination, amount of chips, and total.</li><li data-bbox="354 1457 1443 1562">7. The Cashier signs the "fill/credit" slips, indicating that the chips received and the credit slips match the information recorded on the duplicate (yellow copy) of the "request for fill/credit." The Runner also signs the "fill/credit" slips at this time.</li><li data-bbox="354 1604 1443 1701">8. The Cashier dispenses original (white) and second part (yellow) of the "fill/credit" slip from the dispensing machine. The second part (yellow) is retained with the Cashier's shift paperwork.</li></ol>

## BLACKJACK

## SECTION 225 - PIT CREDITS (continued)

<b>REF</b>	<b>NARRATIVE</b>
225.1	<ol style="list-style-type: none"><li>9. The Cashier gives the original (white) copy of the "fill/credit" slip to the Runner who transports it to the pit and gives to Pit Boss.</li><li>10. The Pit Boss and Dealer both verify that the amount on the original (white) slips agree. They then sign the original (white) copy of the "fill/credit" slip.</li><li>11. The Dealer then deposits the original (white) slips in the table drop box.</li></ol>

## BLACKJACK

SECTION 230 - TRANSFER OF DROP BOXES  
(ARSD 20:18:15:35)

<b>REF</b>	<b>NARRATIVE</b>
230.1	<ol style="list-style-type: none"><li>1. The Pit Boss records time and date out, reason for obtaining key, and signs pit access key log at Cashier area and obtains key for the empty drop box rack or cabinet from the Cashier.</li><li>2. The Cashier initials the pit access key log as issuer upon release of empty table drop box rack or cabinet key.</li><li>3. The Pit Boss summons a Runner to acquire empty drop boxes, gives the Runner the key to the empty table drop box rack or cabinet.</li><li>4. The Runner and Pit Boss enter the area where the empty drop box racks or cabinets are located.</li><li>5. The Runner unlocks empty drop box rack or cabinet; removes empty drop boxes for coming-on shift from empty drop box rack or cabinet; locks empty drop box rack or cabinet.</li><li>6. Pit Boss and Runner leaves storage area.</li><li>7. Runner returns the key to the empty drop box rack or cabinet to the Pit Boss.</li><li>8. The Pit Boss returns the empty drop box rack or cabinet key to the Cashier.</li><li>9. The Cashier records time and date in, and initials the pit access key log as receiver.</li><li>10. The Pit Boss records time and date, reason for acquiring drop box release key and signs pit access key log for drop box release key.</li><li>11. The Cashier initials the pit access key log as issuer upon release of the drop box release key.</li><li>12. The Runner transports empty drop boxes to the pit area, placing each box next to the appropriate table; advises Pit Boss (going-off shift) when empty boxes are in place.</li></ol>

## BLACKJACK

## SECTION 230 - TRANSFER OF DROP BOXES (continued)

REF	NARRATIVE
230.1	<p data-bbox="337 394 1443 569">13. A. If the table is being shut down the off-going Pit Boss counts each table's inventory; enters on the "Opener/Closer" and signs. The slips are then separated and the "closer" (white) is dropped in the drop box. The "opener" (yellow copy) is placed in the locked chip tray until the table is opened up again.</p> <p data-bbox="391 611 1443 825">B. If this is a shift change the off-going Pit Boss counts each table's inventory; enters on the "Opener/Closer" and signs. The on-coming Pit Boss, in the presence of the off-going Pit Boss, counts each table's inventory comparing it to the entries on the "Opener/Closer"; reconciles any differences immediately; signs, places closer (white) in each table's drop box <b>prior</b> to its removal from the table; temporarily retains the "Opener" (yellow copy).</p> <p data-bbox="337 867 1443 1003">14. The off-going Pit Boss and Runner, after "Closers" (white copy) are placed in drop boxes, removes drop boxes for each table by unlocking with drop box table release key and immediately replaces each with an empty drop box for the next shift. Both verifies replacement drop box is securely locked into place.</p> <p data-bbox="337 1045 1443 1182">15. The on-coming Pit Boss places "Opener" (yellow copy) in table's empty drop box for all tables which are open. For tables which are not open the "Opener" (yellow copy) is locked in the chip tray until the table is opened, at which time the "Opener" (yellow copy) is dropped in the empty drop box.</p> <p data-bbox="337 1224 1166 1251">16. The Pit Boss returns the drop box release key to the Cashier.</p> <p data-bbox="337 1293 1443 1367">17. The Cashier records time and date in, and signs the pit access key log as receiver.</p> <p data-bbox="337 1409 1443 1518">18. The Pit Boss records time and date out, reason for obtaining key, and signs the pit access key log at the Cashier area to obtain key for the full table box rack or cabinet.</p> <p data-bbox="337 1560 1443 1633">19. The Cashier initials the pit access key log upon release of full table box rack or cabinet.</p> <p data-bbox="337 1675 1443 1738">20. The Runner and Pit Boss transports drop boxes taken from the table(s) directly to the storage area.</p>

## BLACKJACK

## SECTION 230 - TRANSFER OF DROP BOXES (continued)

<b>REF</b>	<b>NARRATIVE</b>
230.1	21. The Runner opens full drop box storage rack or cabinet.
	22. The Runner places drop boxes taken from the table(s) in the drop box storage rack or cabinet.
	23. The Runner locks full drop box storage rack or cabinet.
	24. The Pit Boss and Runner leaves the storage area.
	25. The Pit Boss returns the full drop box storage rack or cabinet key to the <b>Cashier</b> .
	26. The Cashier records time and date in, and signs the pit access key log.
	27. The persons authorized to remove the drop boxes from each are precluded from having access to the drop box contents keys during the transfer of the boxes.

## BLACKJACK

## SECTION 235 - SOFT COUNT PROCEDURES

(ARSD 20:18:15:36)

<b>REF</b>	<b>NARRATIVE</b>
235.1	Soft Count room personnel start the count at a time designated by the Controller/Bookkeeper and reported to the Executive Secretary by using the form provided by the commission. (ARSD 20:18:12.01:12)
235.2	There will be no extraneous items, such as purses, magazines, newspapers, etc., in the count room.
235.3	The Soft Count is performed by a minimum of two persons. (ARSD 20:18:15:36) A licensee must notify the executive secretary of persons authorized to participate in the count. (ARSD 20:18:12.01:12)
235.4	Access to stored drop boxes, full or empty, is restricted to authorized Members of the drop and Count Teams.
235.5	Access to the count room during the count is restricted to Members of the drop and Count Teams, excluding observers, supervisors for resolution of problems, and authorized maintenance people.
235.6	The Count Team Leader and Count Team are under the direct control of the Controller/Bookkeeper and are independent with respect to the pit department. Count Team Members are rotated on a routine basis as feasible; the same two individuals are not on the Count Team more than four consecutive counts.
235.7	All moneys are removed from the count room at the end of the count and transferred to the custody of the Cashier.
235.8	Master games sheets are written in ink. Any error is lined out and correction written above. Two Count Team Members will initial all corrections.
235.9	Additionally, if the grand total is changed on the master games it must be approved and initialed by the Cashier who accepts the funds.
235.10	The following details the Soft Count procedures: <ol style="list-style-type: none"><li>1. The Count Team Leader obtains any/all documentation required to perform count.</li><li>2. The Count Team Leader obtains the following keys just prior to entering the secured count room:</li></ol>

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## SECTION 235 - SOFT COUNT PROCEDURES (continued)

**REF      NARRATIVE**

- 235.10      a. Keys to drop box storage racks or cabinets.  
              b. Drop box release key.  
              c. Drop box contents key.
3. The Count Team Leader signs pit access key log and obtains keys to enter count room from Cashier.
- Keys to open count room are under the control of the Cashier. The pit access key log is maintained with the key which indicates date and time issued, date and time returned, signature of person authorized to obtain key and type of key and reason for obtaining key.
4. The Count Team enters count room and shuts and locks the door to the count room. Count Team consists of a Count Team Leader and one or more counters.
5. The Count Team Members unlock the storage racks or cabinets in the count room and remove boxes with all Count Team Members present and begin to count.
6. The Count Team member (opener) obtains one locked drop box from rack or cabinet and unlocks box. Keys remain on table and in full view when not in use.
7. The Count Team member (opener) opens the drop box in view of the other team member(s) and empties and counts the contents on count table.
8. The Count Team member (opener) shows empty drop box to camera and Count Team Leader. Count Team Leader acknowledges verbally that box is empty.
9. The Count Team member (opener) ensures that the drop slot is open and relocks the drop box placing both keys on the table and then places box back into storage rack or cabinet.
10. The Count Team Leader and Count Team member sort "fill/credit" slips, "request for fill/credit" slips, "opener/closer" slips, coupons, and any other items from moneys in drop box.
11. Original (white) "request for fill/credit" slips and original (white) "fill/credit" slips are matched or otherwise reconciled by the Count Team to verify that the dollar amounts for the shift are identical.

## BLACKJACK

## SECTION 235 - SOFT COUNT PROCEDURES (continued)

<b>REF</b>	<b>NARRATIVE</b>
235.10	<p>12. Fills and credits are recorded on the Master Games Sheet and examined for correctness.</p> <p>13. The opening/closing table inventory forms are examined and recorded on the master games sheet.</p> <p>14. The total face value of coupons used must be recorded on the credit "in" portion of the master game sheet. Fifty percent of the total face value is recorded on the "out" column on the master game sheet. (ARSD 20:18:20.02:03 or 20:18:22:23)</p> <p>15. Fill slips, credit slips, and all other forms, other than cash, are given to Count Team recorder for filing. Cash is stacked in the center of the count table prior to sorting. No sorting until all money is stacked in the center of the table.</p> <p>16. All currency is then sorted by denomination by one count member, and the amounts by denomination are recorded on the count card by the recorder. The total count per count card is calculated and compared to a second total physical count performed by a second Count Team member. If the amounts agree, the total count of currency is recorded as the drop amount for that particular table on the master games sheet.</p> <p>(Steps 6-16 are repeated for each drop box which is to be counted during each soft count process.)</p> <p>17. At the end of the count for each shift, moneys counted for that shift are agreed by the verifier and the Count Team Leader.</p> <p>18. At the completion of the count for each shift, all Count Team Members sign the Master Games Sheets attesting to the accuracy of the count.</p> <p>19. Two Count Team Members relock storage racks or cabinets containing empty drop boxes. At the end of count, the Count Team Leader returns keys to the Cashier.</p> <p>20. The Count Team delivers moneys counted to Cashier and team member observes Cashier count drop.</p>

## BLACKJACK

## SECTION 235 - SOFT COUNT PROCEDURES (continued)

REF	NARRATIVE
235.10	<p>21. The Cashier signs, in ink, the master games sheets to attest to the accuracy of the moneys delivered and received, and <b>RETURNS</b> the Master Games Sheet to Team Leader.</p> <p>22. The Count Team Leader returns count room key to Cashier and signs pit key access log.</p> <p>23. All documents from drop boxes and all documents generated in the count (master game sheets, fill, credits, and all forms, etc.) are transmitted directly to accounting. <b>IN NO CASE</b> will these documents be accessible to Cashier personnel.</p>

## BLACKJACK

## SECTION 240 - KEY CONTROL

**REF            NARRATIVE**

240.1        All sensitive keys relating to the Pit Department are controlled through the pit access key log which indicate the following:

1.    Date of issuance
2.    Time of issuance
3.    Signature of individual receiving key
4.    Key number
5.    Reason for removal of key
6.    Initials of individual issuing key
7.    Date of return
8.    Time of return
9.    Initials of individual accepting return of key
10.   Comments

Restricted access is achieved by maintaining a list of those persons authorized to obtain each key with the pit access key log.

240.2        The following keys are maintained in a locked drawer or cabinet in the indicated location:

<b>KEY</b>	<b>LOCATION</b>
1.    Count room	Cashier
2.    Racks or cabinet for full drop boxes	Cashier
3.    Racks or cabinet for empty drop boxes	Cashier
4.    Drop box table release key	Cashier
5.    Drop box content key	Cashier
6.    Table tray cover key	Pit

## BLACKJACK

## SECTION 245 - ACCOUNTING FUNCTION

<b>REF</b>	<b>NARRATIVE</b>
245.1	At the end of each shift all reports and supporting forms are forwarded to accounting.
245.2	Accounting personnel then perform the following: <ol style="list-style-type: none"><li>1. Recalculates win/loss by table then total for each shift; compare to Master Games Sheet; examine Master Games Sheet for proper signatures.</li><li>2. Matches the original (white) with the copy (yellow) of fill/credit slips, accounts for numerical sequence from shift-to-shift; traces amounts and serial numbers to entries on master games sheet; examines fill/credit slips for signature as appropriate.</li><li>3. Arranges fill/credit slips in numerical sequence; files fill/credit slips.</li><li>4. Files Opener/Closer; request for fill/credit; soft count card; and master games sheet.</li><li>5. On a timely and periodic basis, prepares a Master Table Games Summary with information from the master games sheet and reviews data input for reasonableness.</li><li>6. Immediately investigates to determine reason for out-of-balance condition.</li><li>7. Posts pit data to income and sales journal; posts totals to general ledger at month-end; files Master Table Games Summary.</li></ol>
245.3	The Controller/Bookkeeper investigates any missing Fill/Credit Slips. The Controller/Bookkeeper then produces a report explaining the cause of loss and responsibility.
245.4	The Owner/Operator or the Gaming Manager, in conjunction with the appropriate personnel, investigate any large or unusual fluctuations in the Master Games Sheet.
245.5	Key features of the reports generated are the reporting of the drop and win amounts by table for each game. Such statistics are generated by shift, by day, cumulative month-to-date, cumulative quarter-to-date, and cumulative year-to-date. (ARSD 20:18:22:04)

## BLACKJACK

## SECTION 250 - STATISTICS

<b>REF</b>	<b>NARRATIVE</b>
250.1	Statistical game records are maintained for each game reflecting the drop and win by table. These statistics are maintained by shift, by day, cumulative month-to-date, cumulative quarter-to-date and cumulative year-to-date.
250.2	This information is prepared by accounting and reviewed by management on at least a monthly basis.
250.3	Repealed.
250.4	Repealed.

## BLACKJACK

## SECTION 260 - SAMPLE FORMS

**REF      NARRATIVE**

260.1      The following is a list of state authorized and provided forms:

**SDCG FORM****DESCRIPTION**

SDCGF-1

Request for Fill/Credit Slip

SDCGF-2

Fill/Credit Slip

SDCGF-3

Opener/Closer Table Inventory Form

SDCGF-4

Soft Count Card

SDCGF-5

Master Games Sheet

SDCGF-6

Pit Access Key Log

SDCGF-7

Pre-Numbered Forms Control Log

260.2      Samples of each are provided on the following pages.

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SECTION 260 - SAMPLE FORMS (continued)

**REQUEST FOR FILL/CREDIT SLIP**

**REQUEST FOR FILL/CREDIT**

LICENSEE \_\_\_\_\_

FILL                      CREDIT

DATE	TIME:	SHIFT:
GAME DESCRIPTION:		TABLE NO
DENOMINATION	AMOUNT	
TOTAL		

MEMO:

X            PIT BOSS	X            RUNNER
X            DEALER	X            CASHIER

SDCGF-1

**A 86355**

Description:

- Two-part form
- Top copy (white) dropped in box
- Bottom copy (yellow) filed with Cashier
- Form pre-numbered

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SECTION 260 - SAMPLE FORMS (Continued)

**FILL/CREDIT SLIP**

LICENSEE \_\_\_\_\_

**FILL** **CREDIT**

DATE	TIME
SHIFT:	DAY
SWING	GRAVE
GAME DESCRIPTION:	TABLE NO
DENOMINATION	AMOUNT
TOTAL	

MEMO: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

RUNNER	PIT BOSS
DEALER	CASHIER

**A167001**

SDCGF-2

Description:

- Two-part form
- Top copy (white) dropped in box
- Bottom copy (yellow) filed with Cashier
- Form pre-numbered

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SECTION 260 - SAMPLE FORMS (Continued)

OPENER/CLOSER TABLE INVENTORY

OPENER/CLOSER TABLE INVENTORY

LICENSEE: \_\_\_\_\_

DATE	TIME OF DAY	TABLE #
GAME DESCRIPTION		

DENOM	AMOUNT	
100		
25		
5		
\$1		
TOTAL		

CLOSER
SIGNATURE
SIGNATURE

SDCGF-3

No. A81455

Description:

Two-part form

Top copy (Closer) filed in drop box at end of shift

Bottom copy (Opener) filed in drop box beginning of shift

Form pre-numbered

**ARCHIVED**

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## SECTION 260 - SAMPLE FORMS (Continued)

**SOFT COUNT CARD**

SOFT COUNT CARD		
Licensee:		Date
		Shift:
Game Description:		Table #
Denomination	Count	Amount
Coin		
\$ 1		
5		
10		
20		
50		
100		
Other		
TOTAL		
Signature		SDCGF-4

Description:

One-part card

Filed with master game sheet

No number on form

**BLACKJACK**

**SECTION 260 - SAMPLE FORMS (Continued)**

**MASTER GAMES SHEET**

SEE ATTACHED

**ARCHIVED**



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SECTION 260 - SAMPLE FORMS (Continued)

**PIT ACCESS KEY LOG**

SEE ATTACHED

ARCHIVED



BLACKJACK

SECTION 260 - SAMPLE FORMS (Continued)

**PRENUMBERED FORMS CONTROL LOG**

SEE ATTACHED

ARCHIVED



## POKER

## SECTION 305 - GENERAL

REF	DESCRIPTION	NARRATIVE
305.1	Table Banks	All card table banks are maintained on an imprest basis. The card table banks are used for the purpose of making change or handling player buy-ins and all table bank moneys are maintained in the table chip tray.
305.2	Policy	A Poker Dealer may not wager in a game the Poker Dealer is dealing. Retail licensees and employees shall be permitted to act as a shill in the establishment where employed if supervision is otherwise provided. (ARSD 20:18:12.01:01)
305.3	Rake-Off	<p>The Pit Boss monitors and supervises the poker activity to insure compliance with company policies. One of these employees will be present at all times the card game is operating.</p> <p>The maximum rake-off percentage, buy-in or other fee charged, the number of raises allowed, the monetary limit of each raise and the amount of ante are posted and clearly legible at the table(s).</p>
305.4	Tips	Tips received by a Poker Dealer are displayed in an obvious manner and are tapped against the table in order to call attention to the Pit Boss. The tip is then placed in the Poker Dealer's shirt pocket.
305.5	Card Supply Control	The unused cards are locked in _____ (indicate location). All unused cards are inspected by the Owner/Operator or Gaming Manager prior to being placed into play on the respective table. Subsequent disposition of used cards is the responsibility of the Owner/Operator. (ARSD 20:18:19:02 and 20:18:19:06)

## POKER

## SECTION 310 - POSITION DESCRIPTIONS

<b>REF</b>	<b>DESCRIPTION</b>	<b>NARRATIVE</b>
310.1	Owner/ Operator	The Owner/Operator is _____ (name) and is responsible for operations of the entire property; attainment of long-term growth, delegates portions of the Owner's/Operator's duties and responsibilities to appropriate management personnel; determine that all operations and activities are conducted in accordance with company policy and applicable state and federal law; has the authority to hire and terminate departmental personnel. All owner/operators must be licensed as such with the South Dakota Commission on Gaming.
310.2	Gaming Manager	The Gaming Manager is _____ and is responsible to establish and monitor overall operating policy for the Gaming Operator; monitors games activity for adherence to company policy and state regulations; and has the authority to hire and terminate departmental personnel. This person must be licensed as a key employee. (SDCL 42-7B-22.1)
310.3	Pit Boss	A list of authorized Pit Bosses is filed with the Executive Secretary. The Pit Boss's responsibility is to issue cards and direct and supervise personnel where required and observe table action, instruct personnel on table assignments; change charts, review irregularities; arbitrate customer disputes arising from table play; maintain proper loads on tables with fills and credits; oversee or count table inventory at end and beginning of shift; view drop box removal at established times; and submit all reports as required.
310.4	Poker Dealer	A Poker Dealer handles buy-ins; collects rakes-off, buy-ins, or other fees; deals cards and verifies transfers from Cashier; makes even money exchanges between table banks and Cashier.
310.5	Poker Shill	A Poker Shill promotes poker play in card room in accordance with company policy and South Dakota Commission on Gaming Regulations and is responsible for the money extended to them at the beginning of their shift.

## POKER

## SECTION 320 - RAKE OFFS

<b>REF</b>	<b>NARRATIVE</b>
320.1	Each card table has one table drop box with the drop slot located at least two inches to the right of and even with the top right corner of the table tray, with a cover over the drop slot.
320.2	The on-coming Poker Dealer counts down the imprest balance of the table chip tray taking responsibility for the game. This procedure is observed by the Pit Boss.
320.3	The Poker Dealer deals cards in accordance with company policy and rakes off a portion of the sums wagered for the hand in an obvious manner after each round of betting and places on the cover of the drop slot. Rake-offs do not exceed 10% of the sums wagered for a hand.
320.4	The Poker Dealer immediately releases drop slot cover at the conclusion of the hand and the moneys fall directly into the card table drop box.
320.5	Gross Revenue Computation. For each poker game, gross revenue equals all money received by the licensee as compensation for conducting the game. A licensee may not include either shill win or loss in gross revenue computations. (ARSD 20:18:22:12)

## POKER

## SECTION 325 - BUY INS

<b>REF</b>	<b>NARRATIVE</b>
325.1	Sales and exchanges of chips/cash are only made prior to beginning of the hand or after the winner is declared.
325.2	The following procedures are performed when a patron requests to buy-in to a game: <ol style="list-style-type: none"><li>1. A player requests to make buy-in and gives the chips and/or cash to the Poker Dealer.</li><li>2. A Poker Dealer exchanges cash for chips from table tray, places cash in table tray.</li><li>3. The Poker Dealer then gives the chips to the player.</li></ol>

## POKER

## SECTION 330 - EVEN EXCHANGES

<b>REF</b>	<b>NARRATIVE</b>
330.1	<p>When the card table banks need to be replenished with chips, an exchange for cash/chips is made by using lammers. (ARSD 20:18:16:46.01)</p> <ol style="list-style-type: none"><li>1. The dealer advises the Pit Boss that chips are needed and must ask for a specific amount of chips.</li><li>2. The supervisor obtains the necessary combination of lammers and gives to the dealer who places them on a conspicuous place on the table.</li><li>3. The dealer removes the necessary currency from the imprest bank and gives to the Pit Boss.</li><li>4. The Pit Boss takes this currency to the cashier cage and purchases the appropriate amount of chips and transports these chips to the dealer.</li><li>5. The dealer verifies the amount of chips is the amount that was requested.</li><li>6. Upon verification the pit boss must then retrieve the lammers from the table.</li><li>7. The Pit Boss must store the lammers in a secured place accessible only by persons who supervise the dealers.</li></ol>

## POKER

## SECTION 335 - SHILLS

<b>REF</b>	<b>NARRATIVE</b>
335.1	Poker Shills are identified upon a player's request. A sign clearly legible in the poker room states, "South Dakota gaming regulations allow the use of shills. Shills shall be identified by management upon request." A list of all Poker Shills is maintained by the Cashier.
335.2	Poker Shills can only wager with chips or coin. All advances to and winnings of a Poker Shill are only utilized for wagering in card games or turned in to the Cashier at the conclusion of play.
335.3	No more than a combination of three shills may play in a card game.
335.4	The procedures used to issue and turn-in shill moneys are as follows: <ol style="list-style-type: none"><li>1. Each initial advance made by the Cashier to a Poker Shill is evidenced by a shill check-out form which indicates amount, date, shift, shill's name, signature, signature of the Pit Boss and signature of the Cashier evidencing approval.</li><li>2. The Poker Shill turns-in to the Cashier the entire amount of chips and coins in their possession from the winnings or losses and signs check-out form.</li><li>3. The Cashier counts down the amount turned in by the shill, makes entry on shill check-out form, initials entry and places turn-in to cashier bank; totals shill check-out form and enters the amount on the Cashier's record of shill win/losses.<p>Any Poker Shill winnings are subtracted from shill losses and winnings over the amount of losses are turned into the Cashier at the end of the shift.</p></li><li>4. The Cashier maintains shill check-out forms until end of shift.</li><li>5. The amount of shill losses or wins are accounted for through the general ledger via the Cashier's daily summary and are not used in the determination of poker revenue for South Dakota Gaming Tax purposes. Large or unusual shill losses or winnings are reported to the Owner/Operator or Gaming Manager, who should investigate.</li></ol>

## POKER

## SECTION 340 - END-OF-SHIFT PROCEDURES

<b>REF</b>	<b>NARRATIVE</b>
340.1	The Poker Dealer counts down table chip tray on open games and agrees to imprest balance as verified by Pit Boss (on-coming and off-going). Records the amount on the Opener/Closer Table Inventory Form and signs.
340.2	The Pit Boss both on-coming and off-going count down unused table banks on closed games to ensure that the imprest balance agrees to a copy of "Opener/Closer" Table Inventory Form prepared upon close of table game.
340.3	The original (white) "Opener/Closer" Table Inventory Form upon signature of off-going and on-going pit boss is placed in table drop box. The second copy (yellow) is placed in table drop box after table drop has been replaced with empty drop box.
340.4	Card table banks, when the tables are not in use, are locked or returned to the Cashier. The Pit Boss is issued a key to the poker table tray locks. A log is maintained on the keys for the table tray cover by the Cashier.

POKER

SECTION 345 - TRANSFER OF DROP BOXES

SECTION 350 - SOFT COUNT PROCEDURES

<b>REF</b>	<b>NARRATIVE</b>
345.1	The procedures for the collection of Poker drop boxes and the count of the contents thereof comply with the internal control standards applicable to the pit drop boxes as discussed at Blackjack, Sections 230 and 235.
350.1	

POKER

SECTION 355 - KEY CONTROL

**REF      NARRATIVE**

355.1      The procedures for key control are part of the internal control procedures applicable to key controls for Blackjack. See Black Jack, Section 240.

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## POKER

## SECTION 360 - ACCOUNTING FUNCTION

<b>REF</b>	<b>NARRATIVE</b>
360.1	At the end of each shift all reports and supporting forms are forwarded to accounting.
360.2	Accounting personnel then perform the following: <ol style="list-style-type: none"><li>1. Verifies win by table for each shift and examines Master Games Sheet for proper signatures.</li><li>2. Files Opener/Closer; soft count card and Master Games Sheet.</li><li>3. On a timely and periodic basis, prepares a Master Table Games Summary with information from the master games sheet and reviews data input for reasonableness.</li><li>4. Immediately investigates to determine reason for out-of-balance condition.</li><li>5. Posts pit data to income and sale journal; posts totals to general ledger at month-end; files Master Table Games Summary.</li></ol>
360.3	The Owner/Operator or the Gaming Manager, in conjunction with the appropriate personnel investigate any large or unusual fluctuations in the Master Games Summary Report.
360.4	Key features of the reports generated are the reporting of the drop (win) amounts by table for each game. Such statistics are generated by shift, by day, cumulative month-to-date, cumulative quarter-to-date, and cumulative year-to-date.

## POKER

## SECTION 370 - SAMPLE FORMS

**REF      NARRATIVE**

370.1      The following is a list of state authorized and provided forms:

<u>SDCG FORM #</u>	<u>DESCRIPTION</u>
SDCGF - 10	Poker Skill Check Out form
SDCGF - 3	Opener/Closer Table Inventory Form

370.2      Samples of each are provided on the following pages

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POKER

SECTION 370 - SAMPLE FORMS

**POKER SHILL CHECK-OUT FORM**

**POKER SHILL CHECK-OUT FORM**

**No. 24890**

**LICENSEE:**

	CHECKED OUT	CHECKED IN
DATE		
TIME		
SHIFT		
DENOM: \$ .25		
.50		
1.00		
5.00		
25.00		
TOTALS		
WIN/LOSS	<del>XXXXXXXXXX</del>	
SIG: SHILL		
PIT BOSS		
CASHIER		
SDCGF-10	POSTED TO CASH SUM INT.:	

Description:  
 One-part form  
 Filed with Cashier  
 Form pre-numbered

POKER

SECTION 370 - SAMPLE FORMS (Continued)

**OPENER/CLOSER TABLE INVENTORY FORM**

SEE BLACKJACK - SECTION 260

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## SLOTS

### SECTION 405 - GENERAL

REF	DESCRIPTION	NARRATIVE
405.0	Slot Machine Access	Upon all access to machine, the machine access log is to be completed and returned to the inside of the machine upon securing the door. A coin from the hopper must be retained before locking the door. This coin is used to play off the door open light on top of the machine. If a winning combination of more than five coins is hit when playing off the door open light, place the coins paid out into the hopper. Record the number of coins paid out of the slot machine on the slot machine access card (SDCGF12) inside the machine.
405.1	Drop Cabinet Access	Access to the Slot Drop Cabinets is controlled by a key maintained by the Cashier. The key is controlled by the use of a key control log. The slot drop cabinet key is only removed from the Cashier by the drop team leader prior to the transfer of the slot drop. The Drop Team Leader records time and date out and signs the Slot Access Key log when checking the key out. This key is immediately returned to the Cashier after the slot drop is completed. The Cashier records key identification and date and time in and signs the Slot Access Key log when the key is returned.
405.2	Theoretical Hold	The <b>theoretical hold</b> for each machine is maintained by the Controller. On a monthly basis, a report is generated which shows the deviation from theoretical hold for each machine. This report is reviewed by the Owner/Operator/Controller/Accountant and/or the Gaming Manager. Accounting investigates any unusual statistical fluctuations. Unusual statistical fluctuations are considered +10% or -10% from the hold percentage for the previous period. All documentation must be maintained for at least five years. (ARSD 20:18:17:33)
405.3	Foreign Tokens	<b>Foreign tokens</b> in the slot machine drop buckets are sorted and segregated from regular house tokens and negotiable currency during the hard count. It is a violation of federal treasury laws to utilize any tokens other than house tokens for reuse.
405.4	Counting Machines	The <b>coin counting machine</b> is tested by two Hard Count Team Members prior to the count of any denomination. The amount of coins tested and signatures of Count Team Members is documented on the slot drop-summary report.

## SLOTS

## SECTION 405 - GENERAL (continued)

<b>REF</b>	<b>DESCRIPTION</b>	<b>NARRATIVE</b>
405.5	Policies	A general policy is followed that access to keys and locked cabinets or counting areas is limited to only those people specified in writing.
405.6	Forms Control	<p>Jackpot Payout/Fill Slip</p> <ol style="list-style-type: none"><li>1. All Payout/Fill Slips are prenumbered utilizing the alphabet; only one series at a time is issued and used.</li><li>2. The Payout/Fill Slips are inserted into dispensing machines. All slips are utilized in numerical sequence.</li><li>3. Payout/Fill Slips are requisitioned from the Executive Secretary as needed. These slips are documented on the prenumbered forms control log which requires date, starting and ending number, date of issuance, and signature of person issuing the jackpot payout/fill slip. These slips are then issued to the cage and inserted into the payout/fill dispensing machine. The slips not inserted into the payout/fill dispensing machine are stored in the Accounting Office with the Owner/Operator, Gaming Manager, Controller/Bookkeeper, or Key Employee on duty having access to the key to the stored forms. If an alternative storage location is desired, the licensee must receive written approval from the Executive Secretary.</li><li>4. When the Controller/Bookkeeper or Gaming Manager participates in the Hard Count, the Controller/Bookkeeper or Gaming Manager is precluded from access to the locked box copies of Jackpot Payout/Fill Slips until after the Hard Count is complete and the Slot Summary Report is sent to the Accounting Department. This person may not act as recorder.</li><li>5. All Jackpot Payout/Fill slips are accounted for after use by the Accounting Personnel. An investigation is performed to determine the reason and responsibility for the loss of any Jackpot Payout/Fill slips. The investigation is documented in a report which is submitted to the Executive Secretary for action as appropriate.</li></ol>

## SLOTS

## SECTION 405 - GENERAL (continued)

REF	DESCRIPTION	NARRATIVE
405.7	Voids	When a Jackpot Payout/Fill slip is voided, the Cashier clearly marks " <b>void</b> " across the face of the original and two copies, and the Cashier drops the original and two copies in the accounting paperwork lock box for retention and accountability.
405.8	Removal of Machines From Floor	<p>When it is necessary to remove a slot machine from the floor or transfer a machine from one retail location to another, the following procedures must be followed before the removal of the machine:</p> <ol style="list-style-type: none"> <li data-bbox="566 758 1430 863">1. An employee not involved in the removal of the machine reads both the hard and soft meters as required. These meter readings are immediately transferred to accounting.</li> <li data-bbox="566 905 1430 1010">2. The amounts in the drop bucket and bill acceptor box are transferred to the count room where a count is preformed. (See section 435).</li> <li data-bbox="566 1052 1430 1115">3. A hopper adjustment is performed on the hopper contents. (See section 437).</li> <li data-bbox="566 1157 1430 1220">4. Both the hopper load and the amount dropped are transferred and accepted by the cashier.</li> <li data-bbox="566 1262 1430 1367">5. Upon completion of the meter readings, drop process, and counting of the hopper, the machine may be removed from the floor.</li> </ol> <p>Before the removed machine is replaced by another approved gaming device, the commission must be notified and allowed to inspect the device. A gaming device stamp must be placed on the replacement device.</p> <p>If the removal of a machine is temporary and only for the placement of a tournament machine per § 20:18:14.01, standards two through five as described above do not apply to the removal of the machine. The machine being removed shall be secured off the gaming floor away from the gaming public to a location approved by the commission staff. All other standards of section 405 shall be followed.</p>

## SLOTS

## SECTION 405 - GENERAL (Continued)

REF	DESCRIPTION	NARRATIVE
405.9	Hopper Adjustments	<p>The initial hopper load is not a fill and does not affect gross revenue computations. (ARSD 20:18:22:12) When making the initial fill write INITIAL FILL on the slip, along with the other required information. The difference between the initial hopper load and the total amount in the hopper at the time of the adjustment must be included as either an addition or subtraction from the gross revenue computation for the month the adjustment was made. Hopper adjustments must be made:</p> <ol style="list-style-type: none"> <li>1. at least monthly for each machine;</li> <li>2. when the denomination is changed for a machine;</li> <li>3. when moving a machine from one establishment to another location; and</li> <li>4. when there is a change in ownership or when a business closes.</li> </ol>
405.10	Machine Conversions	<p>Written approval must be received from the South Dakota Commission on Gaming prior to a program change. The following information must be included in all requests for approval:</p> <ol style="list-style-type: none"> <li>1. location of machine</li> <li>2. SDCG stamp number</li> <li>3. serial number</li> <li>4. the program ID number which is going to be used.</li> </ol> <p>If the conversion is a denomination change or change of location, the licensee must notify the Executive Secretary in writing prior to the change but does not need written approval to change the machine.</p>
405.11	Machine Access	<p>Upon all access into the locked portion of the slot machine, the machine access log must be completed and returned to the inside of the machine upon securing the door. These cards must be retained for not less than five years. (ARSD 20:18:22:08)</p>
405.12	Dual Lock Box	<p>A secured dual lock box which can be accessed by two separate keys, one which is held by the key licensee on duty and one which is held by the cashier. This lock box is used to hold all gaming-related sensitive keys as defined in sections 440.2 and 240.2 that would normally be in the cashier's cage. A key control log must be completed whenever access to this box is gained. In no case may this box be accessed by one person independently.</p>

## SLOTS

## SECTION 405 - GENERAL (continued)

<b>REF</b>	<b>DESCRIPTION</b>	<b>NARRATIVE</b>
405.13	Paperwork Lock Box	<p>Each cashier cage must have a secured lock box which may be used to deposit paperwork. The key for this box will be possessed by the operator's accounting department. Only a member of the accounting department will have access to contents of this box or any accounting paperwork lockbox.</p> <p>The slot supervisor shall take the white copy of the jackpot payout/fill slip to accounting. As an alternative, a secured accounting paperwork lock box can be set up outside the cashier cage where the slot supervisor may immediately drop the jackpot payout/fill slips.</p> <p>If a licensee uses electronic generated jackpot payout/fill slips, the cashier may drop the white copy of the jackpot payout/fill slip into the accounting paperwork lock box because the third copy is secured inside the computer.</p>

## SLOTS

## SECTION 410 - POSITION DESCRIPTIONS

<b>REF</b>	<b>TITLE</b>	<b>NARRATIVE</b>
410.1	Owner/ Operator	The Owner/Operator is _____ (name) and is responsible for operations of the entire property; attainment of long-term growth, delegates portions of the Owner's/Operator's duties and responsibilities to appropriate management personnel; determines that all operations and activities are conducted in accordance with company policy and applicable state and federal law; has the authority to hire and terminate departmental personnel. All owner/operators must be licensed as such with the South Dakota Commission on Gaming.
410.2	Gaming Manager	The Gaming Manager is _____ and is responsible to establish and monitor overall operating policy for the Gaming Operator; monitors games activity for adherence to company policy and state regulations; and has the authority to hire and terminate departmental personnel. This person must be licensed as a key employee. (SDCL 42-7B-22.1)
410.3	Slot Supervisor	The Slot Shift Supervisor oversees the day-to-day shift personnel. This individual can verify and approve jackpots and fills.
410.4	Change Person	The Change Person supplies coin to customers and maintains change belt fund at imprest amounts. The change person witnesses jackpot payouts and fills.
410.5	Slot Mechanic	The Slot Mechanic is responsible for maintaining and repairing slot machines. This individual has no authority for jackpot payouts and fills.
410.6	Hard Count Team Leader	The Hard Count Team Leader oversees the hard count. This individual participates and verifies the drop and is responsible for the other Hard Count Team Members and hard count equipment. The Hard Count Leader reports directly to the controller/bookkeeper.
410.7	Hard Count Team Members	The Hard Count Team Members count and wrap the drop.

## SLOTS

## SECTION 420 - JACKPOT PAYOUTS

(ARSD 20:18:17:28)

**REF        NARRATIVE**

- 420.1        When a jackpot requires a manual payout or there is a handpay the following occurs:
1. Customer notifies change person. If the jackpot amount is for an amount of \$50,000 or greater, the commission office must be notified prior to awarding the jackpot. A copy of this "Jackpot Payout/Fill" slip must be given to the commission agent verifying the jackpot.
  2. The Slot Supervisor visually verifies jackpot lights are lit, symbols appear in proper sequence and that the machine door is locked.
  3. The Slot Supervisor witnesses jackpot or handpay and requests amount from Cashier.
  4. The Cashier completes "Jackpot Payout/Fill" slip including:
    - a. Location
    - b. Date, Time, and Shift
    - c. Machine number & SDCG stamp number
    - d. Dollar amount (alpha and numeric)
    - e. Reel symbols (jackpot only, does not apply to multiline winning combinations)
    - f. Signatures of at least two employees verifying and witnessing the payout or fill
    - g. Jackpot payouts over \$5,000 require a third signature and verification from the Owner/Operator or Key Employee.
  5. The Cashier then signs all three copies of the "Jackpot Payout/Fill" slip.
  6. Cashier forwards the cash to Slot Supervisor who, after verifying the funds, signs the slips.
  7. The original (white), second part (yellow), and third part (pink) copies of the Jackpot payout/fill slip are dispensed from the dispensing machine. Cashier keeps second part (yellow) copy of the "Jackpot Payout/Fill" for Cashier accountability. The original (white) is taken by the Slot Supervisor along with the funds. A third (pink) is dropped immediately into the accounting paperwork lock box or if not dispensed kept in unbroken sequence in locked dispensing machine.
  8. The Slot Supervisor returns to the machine. The customer is paid.

SLOTS  
SECTION 420 - JACKPOT PAYOUTS ( continued)

**REF      NARRATIVE**

9. The Slot Supervisor then observes customer playoff machine and forwards the original (white) of "Jackpot Payout/Fill" to accounting or drops immediately inside a paperwork lock box located outside the cage.

420.2      If a jackpot is \$1,200 or more, an IRS form W-2G Statement of Gambling Winnings is completed by the cashier.

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## SLOTS

SECTION 425 - HOPPER FILLS AND SHORT PAYS  
(ARSD 20:18:17:35)

<b>REF</b>	<b>NARRATIVE</b>
425.1	<p>When a manual pay results from the need to fill the hopper or a short pay, the following occurs:</p> <ol style="list-style-type: none"><li>1. The Slot Supervisor, checks the key out, opens the machine and observes the hopper. If hopper is empty go to step 2. Otherwise frees machine to complete payout. If machine is not jammed, tests payout setting to determine if machine is paying short. If not, go to section 425.2.</li><li>2. After locking machine, the Slot Supervisor proceeds to Cashier, requests funds and the Cashier fills out the "Jackpot Payout/Fill" including:<ol style="list-style-type: none"><li>a. Location</li><li>b. Date, Time, and Shift</li><li>c. Machine number &amp; SDCG stamp number</li><li>d. Dollar amount (alpha and numeric)</li><li>e. Signatures of at least two employees verifying and witnessing the fill</li><li>f. Fills over \$5,000 require a third signature and verification from the Owner/Operator or Key Employee.</li></ol></li><li>3. The Cashier then signs all three copies of the "Jackpot Payout/Fill" slip. Cashier forwards the cash to Slot Supervisor who, after verifying the funds, signs the slips.</li><li>4. The original (white), second part (yellow), and third part (pink) copies of the Jackpot payout/fill slip are dispensed from the dispensing machine. Cashier keeps second part (yellow) of the "Jackpot Payout/Fill" for Cashier accountability. The original (white) is taken by the Slot Supervisor along with the funds. A third (pink) is dropped immediately into the accounting paperwork lock box or if not dispensed kept in unbroken sequence in locked dispensing machine.</li><li>5. The Slot Supervisor places funds in hopper and turns machine on.</li><li>6. The Slot Supervisor observes completion of payout and forwards the original (white) copy of the "Jackpot Payout/Fill" slip to accounting or drops immediately inside a paperwork lock box located outside the cage.</li></ol>
425.2	<p>Upon all access to machine, the machine access log is to be completed and returned to the inside of the machine upon securing the door.</p>

## SLOTS

SECTION 427 - TICKET PRINTERS  
(ARSD 20:18:17:18.01)**REF        NARRATIVE**

- 427.1        **Payment by Ticket Printers.** If the gaming device has a printer that has the means to print a Hopper Ticket or Paper Token, the printer shall print on a ticket and provide the data to a slot monitoring system. This system must have the means to validate a Hopper Ticket or Paper Token. If communication is lost and validation information cannot be sent to the slot monitoring system, the slot machine shall not accept paper tokens and shall only dispense hopper tickets which must be manually redeemed. The information to be printed on the ticket shall include:
- a. The value of the credits redeemed in U.S. dollars in numerical form;
  - b. The name of the casino issuing the hopper ticket or paper token;
  - c. The time of day the hopper ticket or paper token was printed in twenty-four hour format showing hours and minutes;
  - d. The date the hopper ticket was printed showing day, month, and year;
  - e. The expiration date of the hopper ticket or paper token, which is 90 days; no variances may be granted on this expiration date;
  - f. A number identifying the slot machine that generated the hopper ticket or paper token;
  - g. A unique validation number or barcode; and
  - h. A description of any restrictions on the redemption of the hopper ticket or paper token.
- 427.2        **Payment of Paper Tokens.** Paper tokens may be redeemed at the cashier cage or inserted in another slot machine that is capable of accepting these tickets at the casino where the ticket was printed before the expiration date that is printed on the paper token.
- 427.3        **Payment of Hopper Tickets.** Hopper tickets that are not validated by the slot monitoring system must be manually redeemed at the cashier cage of the casino where the ticket was printed before the expiration date printed on the hopper ticket. Hopper tickets that were not validated must show by some means that it did not communicate with the slot monitoring system. This must be approved by the Executive Secretary.
- 427.4        **Payment of Casino Script.** This preprinted voucher of predetermined value may be dispensed from the bill hopper or may be accepted into a slot machine and does not require a slot monitoring system. Casino script must have a Commission approved validation system and include:

## SLOTS

## SECTION 427 - TICKET PRINTERS (continued)

REF	NARRATIVE
427.4	a. The value in U.S. dollars in numerical form; b. The name of the casino issuing the voucher; c. A unique validation number or barcode; d. A description of any restrictions on the redemption of the voucher; and e. Security features that limit the ability to counterfeit.
427.5	<b>Payment of Jackpots with Paper Tokens, Hopper Tickets, and Casino Script.</b> If a paper token or hopper ticket is printed due to a jackpot, the tickets shall be manually redeemed following proper jackpot procedures. If a casino script results in a jackpot, it shall also be manually redeemed. The printed paper token, hopper ticket, or casino script will be stapled to the yellow jackpot slip.
427.6	<b>Voiding of Paper Tokens, Hopper Tickets, and Casino Script.</b> When voiding a paper token, hopper ticket, or casino script, the cashier shall mark void across the face of the paper token or hopper ticket. The cashier and slot attendant shall sign across the face of the paper token, hopper ticket, or casino script. The cashier then submits the voided tickets to accounting for retention and accountability.

## SLOTS

SECTION 430 - TRANSFER OF DROP BUCKETS  
(ARSD 20:18:17:29)

<b>REF</b>	<b>NARRATIVE</b>
430.1	Within a reasonable period prior to the drop of the machines, an employee (accounting personnel are preferred) reads and records the soft meter readings on a meter reading summary and, if applicable, the bill acceptor meter reading summary. This meter reading function must be done separate from the actual drop. The drop and the meter readings must be completed prior to gaming commencing. The meter readings are transferred to accounting immediately after they are completed. Any unusual meter readings are reported to and investigated by the Slot Supervisor or <b>Slot Mechanic</b> . Any adjustments to the meter readings are documented on the meter reading summary.
430.2	The hard meter readings must be taken prior to the last drop which is to be included on the gaming tax return for each month. These must be recorded on the hard meter reading summary.
430.3	The Slot Drop Team consists of at least two of the following persons: <ol style="list-style-type: none"><li>Hard Count Team Leader; and</li><li>At least one Hard Count Team Member.</li></ol>
430.4	The Slot Drop Team assembles at the previously specified time on each day that the drop occurs. This time must be reported to the Commission by using forms provided by that office. The Hard Count Team Leader logs out the keys to the drop cabinet, bill acceptor release box, and the count room from the Cashier by signing and dating the slot access key log.
430.5	A Hard Count Team Member removes the bucket and any overflow and places a pre-printed machine identification tag into the bucket and sets the bucket on a cart. An empty bucket is placed in the drop cabinet and the door to the drop cabinet is locked. Once the cabinet key is removed, the door should be tested to ensure it is locked.
430.6	Machines with bill acceptor boxes must be dropped in conjunction with the drop buckets, as follows: <ol style="list-style-type: none"><li>Use the bill acceptor release key to release the bill acceptor box. Replace with an empty bill acceptor box. This lock must be different than the slot drop cabinet lock;</li></ol>

## SLOTS

## SECTION 430 - TRANSFER OF DROP BUCKETS (continued)

<b>REF</b>	<b>NARRATIVE</b>
430.6	b. If not preidentified, tag the bill acceptor box that was removed. This identification tag must include the machine number. Place the removed bill acceptor box on the cart.
430.7	The Hard Count Team Leader observes the actions of the Hard Count Team Members and ensures that all removed drop buckets are placed on the guarded cart.
430.8	The cart is moved by the Hard Count Team Members. The Observer escorts it to the count room.
430.9	The Hard Count Team unloads the cart, secures uncounted buckets by <b>LOCKING</b> the count room and repeats paragraphs 430.5 through 430.8 until all buckets are removed.
430.10	The Hard Count Team Leader returns drop cabinet, bill acceptor release, and count room keys to the Cashier and dates and signs slot access key log.
430.11	Slot machine drop cabinet keys, including duplicates, are maintained by a department independent of the slot department.
430.12	Two persons are required to accompany such keys while checked out and observe each time slot machine drop cabinets are accessed.

## SLOTS

SECTION 435 - COUNT AND WRAP PROCEDURES  
(ARSD 20:18:17:32)

<b>REF</b>	<b>NARRATIVE</b>
435.1	The Slot Count Team consists of at least two of the following persons: <ul style="list-style-type: none"><li>a. Hard Count Team Leader, and</li><li>b. At least one Hard Count Team Member.</li></ul>
435.2	The Hard Count Team enters the secured count room. At least two members of Slot Count Team are present at all times in the count room until the entire drop is counted.
435.3	Prior to the running of each denomination through the count machine, Count Members are to test the machine with a predetermined number of coins. Team members are to record the number of coins used to test discrepancies and their signatures on the hard count summary report to document the testing process.
435.4	One member of the Count Team pulls one bucket from the cart and gives preprinted machine identification tag from bucket to Hard Count Recorder.
435.5	Hard Count Recorder inputs identification number on hard count summary.
435.6	Count Team Member dumps contents of bucket in count machine hopper.
435.7	Count Team Member runs counter until all coins have been counted and calls out total to Hard Count Recorder. The Hard Count Recorder verbally repeats the total to the count team member as verification of the amount.
435.8	Hard Count Recorder inputs total coins and amounts on hard count summary.
435.9	Steps described in paragraphs 435.4 through 435.8 are repeated until all buckets are counted and recorded.
435.10	The Hard Count Team Leader records the total coin count by denomination and machine on the hard count summary and calculates total drop for the day.
435.11	Coins must be wrapped as soon as possible after being counted.
435.12	At least two persons are present throughout the wrapping of the slot drop.

## SLOTS

## SECTION 435 - COUNT AND WRAP PROCEDURES (continued)

<b>REF</b>	<b>NARRATIVE</b>
435.13	Hard count summary entries are written in ink. Corrections of slot count documentation are made by crossing out the error, entering the correct figure, and then obtaining the initials of at least two Count Team Members.
435.14	The Hard Count Recorder counts all wrapped coins and records the results by denomination onto the count/wrap variance report. Variances between the count and wrap are calculated.
435.15	The Hard Count Team Leader verifies the wrap.
435.16	<b>BILL ACCEPTOR BOXES</b> - Upon completion of the wrap, the contents of the bill acceptor boxes are counted. The following steps apply to those licensees with bill acceptor boxes. If bill acceptor boxes are not used, go to step 435.19. <ol style="list-style-type: none"><li>1. One Count Team Member (the opener) obtains one bill acceptor box, unlocks it, and opens it in full view of the other team member (the verifier). The opener then empties the contents of the box on the count table.</li><li>2. The opener shows the camera and the verifier that the box is empty. The verifier verbally acknowledges that the box is empty.</li><li>3. The bill acceptor box is then closed, locked, and placed in the bill acceptor box rack or a secure location.</li><li>4. The opener sorts all currency by denomination, paper tokens, and casino script and counts each separately. Paper tokens and casino script are counted after all bills have been counted. No counting may take place until all bills from the bill acceptor box are sorted by denomination.</li><li>5. The number of bills for each denomination is recorded by the verifier on the bill acceptor summary form for that particular slot machine.</li><li>6. The total dollar amount for that slot machine is then calculated and entered on the summary form by the verifier.</li><li>7. The verifier then performs an independent second count of the bills and compares this total with the count recorded. If there are any discrepancies between these two amounts, the opener must recount the bills and the verifier must recalculate the amounts recorded on the form. This must be done until all discrepancies are resolved.</li></ol>

## SLOTS

## SECTION 435 - COUNT AND WRAP PROCEDURES (continued)

<b>REF</b>	<b>NARRATIVE</b>
435.16	<p>8. The opener computes a total dollar value for all paper tokens and casino script found in each bill acceptor. The recorder records the dollar value of the paper tokens on the bill acceptor summary. The verifier performs a second computation. If there are any discrepancies between these two amounts, the verifier must recompute the voucher amount. This procedure must be performed until all discrepancies are resolved.</p> <p>9. These procedures are repeated until all bill acceptor boxes are counted.</p>
435.17	<p>The bill acceptor summary is then totaled to reflect the total dollar amount counted from the bill acceptor boxes. The grand total is then transferred to the hard count summary which reflects the total dollar amount dropped.</p>
435.18	<p>Funds (including paper tokens and casino script) from the bill acceptor boxes are considered part of the hard drop and must be included on the slot summary report. That is, bills, paper tokens, and casino script dropped must be added to the coins dropped to obtain the total drop for each slot machine and in total.</p>
435.19	<p>The Hard Count Team Leader and the Hard Count Recorder attest to the accuracy of the drop by signing the hard count summary and the bill acceptor summary.</p>
435.20	<p>The Hard Count Team Leader, Recorder and Cashier each independently count the wrapped coins and attest to the count by signing the count/wrap variance report. The Cashier accepts responsibility of the funds by attesting to the count/wrap variance report.</p>
435.21	<p>The Hard Count Team Leader and the Hard Count Recorder sign the count/wrap variance report attesting to their participating in the count and wrap process. All other count team members sign the hard count summary attesting to their participation in the drop, count and wrap process.</p>
435.22	<p>Upon completion of the count/wrap process, the count team transfers the funds to the Cashier who signs the hard count summary report and bill acceptor summary attesting to the accuracy of the amount received. This total is entered onto the cashiers' daily summary as slot drop accepted.</p>

## SLOTS

## SECTION 435 - COUNT AND WRAP PROCEDURES (continued)

<b>REF</b>	<b>NARRATIVE</b>
435.22	If a vault is used to store the funds for the hard drop, the Cashier must verify the amount and sign the slot summary report attesting to the accuracy of the amount stated. This amount is entered on the cashiers' daily summary as slot drop accepted and then recorded as a transfer to the vault.
435.23	The Hard Count Recorder, immediately at the conclusion of the count/wrap process, transports all slot count documentation to the accounting offices. IN NO CASE will any slot count documentation be accessible to cashier personnel.
435.24	The Hard Count Recorder reports any large or unusual variances (by denomination, either 2% or \$100) to the Controller/Bookkeeper. The variances are investigated by the Controller/Bookkeeper. The results of the investigation are documented and retained.
435.25	The coins are wrapped and reconciled in a manner which precludes the commingling of slot drop coins with coins from other sources.

## SLOTS

SECTION 437 - HOPPER ADJUSTMENTS  
(ARSD 20:18:22:12)

<b>REF</b>	<b>NARRATIVE</b>
437.1	At least once every month the hopper contents are counted and reconciliations are performed. The tax return for that month reflects the adjustment. (ARSD 20:18:22:12) For the tax reporting period any increase in the hopper inventories increase gross revenues, decreases in the hopper inventory decrease gross revenue.
437.2	<p>The hopper adjustment team consists of at least two people:</p> <ol style="list-style-type: none"><li>1. The hopper adjustment team leader; and</li><li>2. At least one assistant;</li></ol> <p>The hopper count is accomplished using the count procedures outlined in §§ 435.3 to 435.10, inclusive.</p>
437.3	Immediately prior to the hopper count an employee separate from the hopper adjustment team reads and records the soft and hard meter readings on SDCGF-17 and 17.1. These readings are done separately from the hopper count and are transferred to accounting as soon as they are completed. The hopper count and meter readings must be completed before gaming starts.
437.4	The hopper adjustment team leader logs out the slot access key from the cashier by signing and dating the slot access key log.
437.5	The slot machine access card is completed upon access to each slot machine.
437.6	The contents of the hopper are either weighed or counted, then this count is recorded in the appropriate column on the Hopper Count Summary (SDCGF-28). The hopper contents are then placed back in the hopper and the machine is locked. This process is repeated until all of the slot machines have been accounted for.
437.7	The Hopper Count Summary (SDCGF-28) is signed by the hopper adjustment team members attesting to the accuracy of the report. This report is then immediately forwarded to the accounting department.
437.8	The slot access key is checked back in to the cashier.

## SLOTS

## SECTION 440 - KEY CONTROL

<b>REF</b>	<b>NARRATIVE</b>
440.1	<p>All sensitive keys relating to the Slot Department are controlled through restricted access and slot access key log which indicate the following:</p> <ol style="list-style-type: none"><li>1. Date of issuance;</li><li>2. Time of issuance;</li><li>3. Signature of individual receiving key;</li><li>4. Key number;</li><li>5. Reason for removal of keys;</li><li>6. Initials of individual issuing key;</li><li>7. Date of return;</li><li>8. Time of return;</li><li>9. Initials of individual accepting return of key; and</li><li>10. Comments.</li></ol>
440.2	<p>The following keys are maintained in a locked drawer or cabinet in the Cashier area:</p> <ol style="list-style-type: none"><li>1. Slot door keys;</li><li>2. Slot drop cabinet keys;</li><li>3. Count room key;</li><li>4. Key for lock box containing vouchers slot machine detail report;</li><li>5. Bill acceptor box release key; and</li><li>6. Bill acceptor box key.</li></ol>

## SLOTS

## SECTION 445 - ACCOUNTING FUNCTION

<b>REF</b>	<b>NARRATIVE</b>
445.1	All original copies (white) of "Jackpot Payout/Fill" slips are forwarded to accounting. Accounting then enters the slip on the payout fill summary sheet and retains that slip until the next drop.
445.2	At the end of each drop, all reports and supporting forms are forwarded to accounting.
445.3	<p>A person from accounting then performs the following:</p> <ol style="list-style-type: none"><li>1. Obtains third copy (pink) of any "Jackpot Payout/Fill" slips used since the last drop was done.</li><li>2. Reviews matching of original (white) and second copy (yellow) with the third copy (pink) of the "Jackpot Payout/Fill" slips; accounts for numerical sequence from shift to shift.</li><li>3. Arranges Jackpot Payout/Fill slips in numerical sequence; reviews the posting made to the "payout fill summary" sheet.</li><li>4. Enters the amounts shown for the drops from the "hard count summary" and the payout/fills from the "payout fill summary" sheet with the appropriate machine number on the "slot summary report."</li><li>5. Calculates the net result by machine on the slot summary report.</li><li>6. Agrees totals of count wrap variance report and net cash transferred to daily cash summary. Investigates any differences.</li><li>7. Posts meter readings from meter reading summary to master slot summary report by machines; posts drop payouts/fills and net win by machine from slot summary to master slot summary report. Calculates the following on master slot summary:<ol style="list-style-type: none"><li>a. Calculated drop from meter readings;</li><li>b. Variance between drop from physical count and calculated drop;</li><li>c. Handle for previous drop and current drop from meter readings;</li><li>d. Drop from prior drop and current drop days;</li><li>e. Record of hopper adjustments (monthly);</li></ol></li></ol>

## SLOTS

## SECTION 445 - ACCOUNTING FUNCTION (continued)

<b>REF</b>	<b>NARRATIVE</b>
	<ul style="list-style-type: none"> <li>f. Theoretical hold (monthly);</li> <li>g. Actual hold (monthly);</li> <li>h. Variance between actual and theoretical hold (monthly);</li> <li>i. Variance between actual jackpot amounts paid and metered jackpot amounts paid.</li> </ul>
	<p>8. Variances calculated on the master slot summary between actual jackpots amount paid and metered jackpots amount paid of \$50 or more by machine per month are reported to the South Dakota Commission on Gaming.</p>
	<p>9. Variances calculated on the master slot summary between drop from physical count and calculated drop of \$50 or more by machine per month are reported to the South Dakota Commission on Gaming.</p>
445.4	The Controller/Bookkeeper investigates any missing Jackpot Payout/Fill Slips and then produces a report explaining the cause of loss and responsibility.
445.5	The Owner/Operator or the Gaming Manager, in conjunction with the appropriate personnel, investigates any large or unusual fluctuations in the master slot summary report.
445.6	<p>Paper Tokens, Hopper Tickets, and Casino Script that are the result of single awards that exceed a limit configured on the game are jackpots. These tickets must be included on the comparison of meter jackpot with actual jackpots paid report. For all other paper tokens, hopper tickets, and casino script accounting must prepare a report by drop, by machine, by denomination, on a month to date basis, which compares a voucher issued meter to the vouchers issued system report. Any variance of 50 dollars or more by machine by month shall be reported to the South Dakota Commission on Gaming.</p> <p>On a monthly basis, accounting prepares a schedule of voucher liability based on the vouchers redeemed and the vouchers issued for the reporting period. This calculated voucher liability is compared to the system generated voucher liability for reasonableness. Any large or unusual variance shall be reported to the South Dakota Commission on Gaming.</p>

## SLOTS

## SECTION 445 - ACCOUNTING FUNCTION (continued)

<b>REF</b>	<b>NARRATIVE</b>
445.7	Accounting must maintain a report detailing the dollar value of all unredeemed Paper Tokens, Hopper Tickets, and Casino Script. The dollar value for unredeemed tickets can be obtained from the reports generated by the slot monitoring system. This report will be prepared each drop period.
445.8	Redeemed and unredeemed vouchers are considered gaming records. These records must be maintained for 5 years.
445.9	The Controller/Bookkeeper keeps all fill bag seals and tags, along with a reconciliation log. The reconciliation log must have all seal numbers, tag numbers, date the bag was made, and the reason for breaking the seal. Any missing seal numbers must be investigated.
445.10	After each hopper count is performed, the hopper count summary and meter reading forms are forwarded to the Controller/Bookkeeper. The amounts reflected on this form are transferred to the hopper adjustment summary. These adjustments are reported when filing the Monthly Gross Revenue Tax Report (SDCGR-2).
445.11	The Controller/Bookkeeper then completes the reconciliation by using the Hopper Reconciliation Worksheet (SDCGF-26). This form is used to determine the correct hopper contents. Any variances of \$50 or more are investigated and noted by the Controller/Bookkeeper. Any variances of \$100 or more are to be reported to the South Dakota Commission on Gaming.

## SLOTS

## SECTION 450 - STATISTICS

<b>REF</b>	<b>NARRATIVE</b>
450.1	All slot machines contain functioning coin-in meters. At least weekly, immediately prior to the drop, an accounting representative reads and records the meter readings on a meter reading summary. After the meter reading summary is completed, an accounting representative reviews the meter readings for reasonableness. Prior to final preparation of meter reading summary report, those meters that appear to be unreasonable are reviewed with the Slot Supervisor or Slot Mechanic and any discrepancies are resolved. Any unresolved meter readings are listed by accounting personnel supervisor for follow-up by the Slot Supervisor who also documents the follow-up, as well as documenting investigations of unusual deviations between actual and theoretical hold.
450.2	Accurate and current theoretical hold are maintained for each slot machine on the master slot summary. (ARSD 20:18:17:33)
450.3	Theoretical hold percentages are provided by the manufacturers through par sheets. The par sheets must be kept in each slot machine. Actual hold should be compared to the theoretical hold by slot supervisor personnel.
450.4	Records are maintained for each machine which indicate the dates of any changes made to the reel settings or payout/award schedules, the actual changes made, and the recalculation of theoretical hold as a result of the changes. The Controller/Bookkeeper periodically compares the reel settings to the manufacturer's theoretical hold.
450.5	Records are maintained for each machine which indicates the date the machine was placed into service, the date the machine was removed from operation, the date the machine was placed back into operation, and any changes in machine numbers and designations.
450.6	Licenseses must read and record meters that will enable them to identify whether a variance between the actual drop and meter drop is attributable to coin, currency, or vouchers.
450.7	Repealed.

## SLOTS

## SECTION 455 - MISCELLANEOUS

<b>REF</b>	<b>NARRATIVE</b>
455.1	When machines are permanently removed from the floor, the same procedures are followed as noted for machines temporarily removed from the floor, and all appropriate documentation is routed to the accounting department.
455.2	The wrapping of loose Cashier coins is performed at a time or location that does not interfere with the hard count/wrap process, or the accountability of that process.
455.3	A record is maintained evidencing the transfer of unwrapped coins.

## SLOTS

## SECTION 460 - SAMPLE FORMS

**REF      NARRATIVE**

460.1      The following is a list of state authorized forms provided by the South Dakota Commission on Gaming:

<b>SDCG FORM #</b>	<b>DESCRIPTION</b>
SDCGF-11	Jackpot Payout/Fill Slip
SDCGF-12	Slot Machine Access Record
SDCGF-13	Slot Summary Report
SDCGF-14	Payout/Fill Summary
SDCGF-15	Count/Wrap Variance Report
SDCGF-16	Slot Access Key Log
SDCGF-17	Soft Meter Reading Summary
SDCGF-17.1	Hard Meter Reading Summary
SDCGF-17.3	Bill Acceptor Meter Reading Summary
SDCGF-25	Hard Count Summary
SDCGF-25.1	Bill Acceptor Summary
SDCGF-26	Hopper Reconciliation Worksheet
SDCGF-27	Hopper Adjustment Summary
SDCGF-28	Hopper Count Summary
SDCGF-38	Gaming Information Form
N/A	W2-G

460.2      Samples of each are reproduced on the following pages.

**SLOTS**

SECTION 460 - SAMPLE FORMS (continued)

**JACKPOT PAYOUT/FILL SLIP**

Licensee: \_\_\_\_\_

Jackpot Pay      Handpay      Fill

Date:	Time:	
Shift:	Day	Swing      Grave
Machine #:	SDCG Stamp #:	
Denomination:	Amount of Jackpot or Fill	
\$5.00 SLOT		
\$1.00 SLOT		
.50 SLOT		
.25 SLOT		
.10 SLOT		
.05 SLOT		
SHORT PAY		
REEL SETTINGS (JACKPOT ONLY)		
CHANGE PERSON	CASHIER	
SLOT SUPERVISOR	LARGE JACKPOT APPROVAL	
	W2G ISSUED? YES <input type="checkbox"/> NO <input type="checkbox"/>	

SDCGF-11

**Description:**

- Three-part carbonless forms
- Original (white) given to slot supervisor to forward to accounting
- Second part (yellow) used for cashier accountability
- Third part (pink) dropped immediately into the accounting paperwork lock box or retained in locked dispensing machine



SLOTS

SECTION 460 - SAMPLE FORMS (continued)

**SLOT SUMMARY REPORT**

SEE ATTACHED

ARCHIVED

Description:

One-part form

Completed by accounting

**SLOT SUMMARY REPORT**

Date Current Drop: \_\_\_\_\_ Date Prior Drop: \_\_\_\_\_ Licensee: \_\_\_\_\_

	Machine #	SDCG Stamp #	Denom.	Drop Amount		Total Drop Amount	Payouts/Fills (From Pay/Fill Summary)	Redeemed Paper Tokens Casino Script	Net Result (Win/Loss)
				Coin	Currency				
1									
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									
22									
23									
24									
25									
26									
27									
28									
29									
30									
Totals									

Prepared By: \_\_\_\_\_

SDCGF-13

SLOTS

SECTION 460 - SAMPLE FORMS (continued)

**PAYOUT/FILL SUMMARY**

SEE ATTACHED

ARCHIVED

Description:

- Single copy sheet
- Used to accumulate payout/fills to post to slot summary report
- No prenumbering
- Maintained by accounting



SLOTS

SECTION 460 - SAMPLE FORMS (continued)

**COUNT/WRAP VARIANCE REPORT**

COUNT/WRAP VARIANCE REPORT			
LICENSEE:		DATE:	
DENOMINATION	COUNT	WRAP	VARIANCE
Dollars			
Halves			
Quarters			
Dimes			
Nickels			
Other			
TOTAL COIN			
TOTAL CURRENCY			
GRAND TOTAL			
Hard Count Team Leader _____		Explanation: _____	
Hard Count Recorder _____		_____	
Hard Count Team Member _____		_____	
Hard Count Team Member _____		_____	
Cashier _____		_____	

SDCGF-15

Description:  
 Single copy report  
 Filed with hard count documentation  
 to accounting  
 No prenumbering

SLOTS

SECTION 460 - SAMPLE FORMS (continued)

**SLOT ACCESS KEY LOG**

SEE ATTACHED

Description:

One-page report in binder  
Used to track slot key usage  
No prenumbering





SLOTS

SECTION 460 - SAMPLE FORMS (continued)

**METER READING SUMMARIES**

SEE ATTACHED

ARCHIVED

Description:

One-page report not prenumbered  
Used to record meter readings from  
Slots prior to drop

**SOFT METER READING SUMMARY**

Licensee: \_\_\_\_\_ Time: \_\_\_\_\_ Date: \_\_\_\_\_

	CURRENT METER READINGS									
	MACHINE NO.	SDCG STAMP #	COINS IN	COINS OUT	COINS DROPPED	CANCELLED CREDITS	JACKPOTS PAID	DOOR OPEN	VOUCHERS REDEEMED	VOUCHERS ISSUED
1										
2										
3										
4										
5										
6										
7										
8										
9										
10										
11										
12										
13										
14										
15										
16										
17										
18										
19										
20										
21										
22										
23										
24										
25										
26										
27										
28										
29										
30										

PROGRESSIVE SIGN AMOUNTS

	Sign Description	Amount
1		
2		
3		
4		
5		
6		

ACCOUNTING USE ONLY: DISCREPANCIES FORWARDED TO SLOT SUPERVISOR

METER READER'S SIGNATURE: \_\_\_\_\_

ACCOUNTING REVIEWER'S SIGNATURE: \_\_\_\_\_

SDCGF-17

LICENSEE: \_\_\_\_\_

**HARD METER READING SUMMARY**

DATE: \_\_\_\_\_

TIME: \_\_\_\_\_

	CURRENT METER READINGS						
	MACHINE NO.	SDCG STAMP #	COINS IN	COINS OUT	COINS DROPPED	GAMES PLAYED	JACKPOTS PAID
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							

Accounting Use Only. Discrepancies Forwarded to Slot Supervisor

METER READER'S SIGNATURE: \_\_\_\_\_

ACCOUNTING REVIEWER'S SIGNATURE: \_\_\_\_\_

SDCGF-17.1

LICENSEE: \_\_\_\_\_

**BILL ACCEPTOR METER READING SUMMARY**

DATE: \_\_\_\_\_

TIME: \_\_\_\_\_

	MACHINE NO.	SDCG STAMP #	CURRENT METER READINGS					
			\$1.00	\$5.00	\$10.00	\$20.00	\$50.00	\$100.00
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20								
21								
22								
23								
24								
25								
26								
27								
28								
29								
30								

Accounting Use Only. Discrepancies Forwarded to Slot Supervisor

Meter Reader's Signature: \_\_\_\_\_

Accounting Reviewer's Signature: \_\_\_\_\_

SDCGF-17.3

Note: Total Vouchers Meter may be called another meter depending on manufacturer.

SLOTS

SECTION 460 - SAMPLE FORMS (continued)

**HARD COUNT SUMMARY**

SEE FOLLOWING PAGES

ARCHIVED

Description:

One-part form

Prepared by hard count team

**HARD COUNT SUMMARY**

SDCGF-25

LICENSEE: \_\_\_\_\_

DATE \_\_\_\_\_

	MACHINE #	SDCG STAMP #	NUMBER OF COINS	DOLLAR AMOUNT (BY DENOMINATION)				
				\$1.00	\$.25	\$.10	\$.05	OTHER
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20								
TOTAL BY DENOMINATION				\$	\$	\$	\$	\$
TOTAL HARD COUNT (ALL DENOMINATIONS)				\$				
BILL VALIDATOR TOTAL				\$				
LESS WRAP VARIANCE AMOUNT				\$				
TOTAL TRANSFERRED TO CASHIER				\$				

COUNT MACHINE TEST			
DENOMINATION	# OF COINS	TOTAL	VARIANCE
\$1.00			
\$.50			
\$.25			
\$.10			
\$.05			
CURRENCY			
OTHER			
SIGNATURES OF TESTERS	1		
	2		

I CERTIFY THAT I DELIVERED TO THE CASHIER THE MONIES REFLECTED ON THE HARD COUNTY SUMMARY

\_\_\_\_\_

HARD COUNT TEAM LEADER

I CERTIFY THAT I RECEIVED FROM THE HARD COUNT TEAM LEADER THE MONIES REFLECTED ON THIS HARD COUNT SUMMARY

\_\_\_\_\_

CASHIER

1 \_\_\_\_\_  
HARD COUNT RECORDER

2 \_\_\_\_\_  
HARD COUNT TEAM LEADER

3 \_\_\_\_\_  
HARD COUNT TEAM MEMBER

**BILL ACCEPTOR SUMMARY**

Licensee: \_\_\_\_\_ Time: \_\_\_\_\_ Date: \_\_\_\_\_

	Machine No.	SDCG Stamp #	Number of Bills by Denomination					Total Vouchers Redeemed	Total Dollar Amount
			\$1.00	\$5.00	\$10.00	\$20.00	\$50.00		
1									
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									
22									
23									
24									
25									
26									
27									
28									
29									
30									
Total Number of Bills			_____	_____	_____	_____	_____	_____	Grand Total
			* \$1.00	* \$5.00	*\$10.00	*\$20.00	* \$50.00	*\$100.00	Vouchers
Total Dollar Amount			\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	
Grand Total Currency & Redeemed Vouchers									

Hard Count Team Leader: \_\_\_\_\_

Less: Redeemed Vouchers  
Total Amount Transferred to Cashier


Hard Count Recorder: \_\_\_\_\_

Cashier: \_\_\_\_\_

\*Total Amount Transferred to Cashier is forwarded to the Hard Count Summary to arrive at the total drop amount

\_\_\_\_\_

Denom.	Bills Tested Total	Machine Count Total	Variance
\$1			
\$5			
\$10			
\$20			
\$50			
\$100			

Signature of Tester 1: \_\_\_\_\_

Signature of Tester 2: \_\_\_\_\_

SDCGF-25.1

SDCGF-26

**SOUTH DAKOTA COMMISSION ON GAMING  
HOPPER RECONCILIATION WORKSHEET**

LICENSEE:  
Period Ending:

	Machine #			
	Stamp #			
	Denomination			
A). Ending Coins In (Soft Meters)				
B). Beginning Coins In (Soft Meters)				
C). Net Coins In (Line A – Line B)				
D). Ending Coins Out (Soft Meters)				
E). Beginning Coins Out (Soft Meters)				
F). Net Coins Out (Line D – Line E)				
G). Net Coins In (Line C)				
H). Net Coins Out (Line F)				
I). Coins Available for Drop And Hopper (Line G – Line H)				
J). Ending Coins Dropped (Soft Meters)				
K). Beginning Coins Dropped (Soft Meters)				
L). Net coins Dropped (Line J – Line K)				
M). Machine Fills (Actual Count)				
M1). Hand pays included in Line F (Metered or Actual)				
N). Coins To Hopper (Line I + Line M + M1) – (Line L)				
O). Beginning Inventory (Actual Count)				
P). Ending Inventory (Line N + Line O)				
Q). Ending Inventory (Actual Count)				
R). Ending Inventory (Line P)				
S). Variance in Coins (Line Q – Line R)				
<b><u>VARIANCE RECONCILIATION:</u></b>				
T). Ending Door Open (Soft Meters)				
U). Beginning Door Open (Soft Meters)				
V). Door Open's (Line T – Line U)				
W). Total Drop (Actual Count)				
X). Total Drop (Line L)				
Y). Drop Variance (Line W – Line X)				
Z). Other Additions To Hopper * Explain:				
AA). Total Variance Line S + Line V + Line Y – Line Z				

**VARIANCE EXPLANATIONS:**

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\* Credits cashed out and put into the hopper from playing off the light.

Note: To perform an accurate hopper reconciliation, the Hopper Count, Meter Readings, and drop, must be performed simultaneously.

SDCGF-27

**SOUTH DAKOTA COMMISSION ON GAMING**

**HOPPER ADJUSTMENT SUMMARY**

LICENSEE: \_\_\_\_\_ DATE OF CURRENT HOPPER ADJ. \_\_\_\_\_  
 DATE OF PRIOR HOPPER ADJ. \_\_\_\_\_

	MACHINE #	SDCG STAMP #	DENOM.	ENDING HOPPER INVENTORY (SDCGF-28)	BEG. HOPPER INVENTORY	NET RESULT (WIN/LOSS)
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
PREPARED BY: _____						TOTAL

**HOPPER COUNT SUMMARY**

SDCGF-28

LICENSEE: \_\_\_\_\_

DATE \_\_\_\_\_

	MACHINE #	SDCG STAMP #	NUMBER OF COINS	DOLLAR AMOUNT (BY DENOMINATION)				
				\$1.00	\$0.25	\$0.10	\$0.05	OTHER
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20								
21								
22								
23								
24								
25								
26								
27								
28								
29								
30								
<b>TOTAL BY DENOMINATION</b>				\$	\$	\$	\$	\$
<b>TOTAL COUNT (ALL DENOMINATIONS)</b>							\$	

I CERTIFY THAT I DELIVERED BACK TO THE HOPPERS THE MONIES REFLECTED ON THIS HOPPER COUNT SUMMARY

1. \_\_\_\_\_  
HARD COUNT RECORDER

2. \_\_\_\_\_  
HARD COUNT TEAM LEADER

3. \_\_\_\_\_  
HARD COUNT TEAM MEMBER

COUNT MACHINE TEST

DENOM	# OF COINS	TOTAL	VARIANCE	DENOM	# OF COINS	TOTAL	VARIANCE
\$1.00				\$0.05			
\$0.50				Other			
\$0.25				SIGNATURES OF TESTERS	1		
\$0.10					2		

**SOUTH DAKOTA COMMISSION ON GAMING  
GAMING INFORMATION FORM**

LOCATION: \_\_\_\_\_  
DATE \_\_\_\_\_  
TIME: \_\_\_\_\_  
SERIAL # \_\_\_\_\_  
HOUSE # \_\_\_\_\_

DENOMINATION: .01 .05 .10 .25 .50 1.00 5.00 25.00  
PROGRAM NAME: \_\_\_\_\_  
PERSONALITY CHIP: \_\_\_\_\_  
MAIN CHIP: \_\_\_\_\_  
SDCG STAMP #: \_\_\_\_\_

METER INFORMATION

	SOFT METERS		HARD METERS	
	BEFORE	AFTER	BEFORE	AFTER
COINS-IN				
COINS-OUT				
COINS-DROPPED				
JACKPOT				
DOOR OPEN				
CANCELED CREDITS				
TOTAL \$1 ACCEPTED				
TOTAL \$5 ACCEPTED				
TOTAL \$10 ACCEPTED				
TOTAL \$20 ACCEPTED				
TOTAL \$50 ACCEPTED				
TOTAL \$100 ACCEPTED				

WORK PERFORMED: \_\_\_\_\_  
\_\_\_\_\_

NEW MACHINE INFORMATION (IF APPLICABLE):

LOCATION: \_\_\_\_\_  
MAIN CHIP: \_\_\_\_\_

DENOMINATION: .01 .05 .10 .25 .50 1.00 5.00 25.00  
PERSONALITY CHIP: \_\_\_\_\_  
PROGRAM NAME: \_\_\_\_\_

PARTS USED: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

TECHNICIAN SIGNATURE: \_\_\_\_\_

SDCG AGENT APPROVED BY: \_\_\_\_\_

INSTRUCTIONS:

THIS FORM MUST BE FILLED OUT AND A COPY FILED WITH THE SDCG OFFICE IN DEADWOOD WHEN PERFORMING THE FOLLOWING:

- 1) BREAKING LOGIC AREA SEAL
- 2) CLEARING RAM
- 3) ALL CONVERSIONS TO MACHINES
- 4) DENOMINATION CHANGES
- 5) TRANSFERRING MACHINES TO A DIFFERENT RETAIL LOCATION
- 6) INSTALLING OR REMOVING MACHINES

**NOTE: A COPY OF THIS FORM MUST BE FILED WITH THE SDCG OFFICE IN DEADWOOD WITHIN 24 HOURS OF COMPLETING WORK ON MACHINE(S).**

SDCGF-38

SLOTS

SECTION 460 - SAMPLE FORMS (continued)

**W2-G**

COPY FORM W2-G ONTO THIS PAGE

**ARCHIVED**

Description:

This is a federal printed form and therefore is not provided by the Executive Director

You should consult your CPA if you have questions regarding its usage

## CASHIER

## SECTION 505 - GENERAL

REF	DESCRIPTION	NARRATIVE
505.1	Cashier Area	The Cashier area is the repository for all gaming revenues. These revenues are taken into Cashier accountability and are recorded as increases in the general ledger.
505.2		The Cashier area is counted down at the end of every shift to ascertain that the opening bankroll, plus revenues and minus expenses and bank deposits equals the ending bankroll. The cash inventory along with the cash summary for each shift is forwarded to the accounting department for review and general ledger recording. All paperwork connected with the drops, fill/credits, redeemed coupons, etc. are forwarded to the accounting department for comparison and review procedures and are then appropriately filed.
505.3		Unredeemed cash value coupons should <b>NOT</b> be stored in the cashiers cage. All redeemed cash value coupons should go along with other paperwork for that shift to accounting.
505.4		Unredeemed match play and free play coupons can be stored in the cage as long as they are inventoried each shift and recorded.

## CASHIER

## SECTION 510 - POSITION DESCRIPTIONS

REF	TITLE	NARRATIVE
510.1	Owner/ Operator	The Owner/Operator is _____ (name) and is responsible for operations of the entire property; attainment of long-term growth, delegates portions of the Owner's/Operator's duties and responsibilities to appropriate management personnel; determine that all operations and activities are conducted in accordance with company policy and applicable state and federal law; has the authority to hire and terminate departmental personnel. All owner/operators must be licensed as such with the South Dakota Commission on Gaming.
510.2	Gaming Manager	The Gaming Manager is _____ and is responsible to establish and monitor overall operating policy for the Gaming Operator; monitors games activity for adherence to company policy and state regulations; and has the authority to hire and terminate departmental personnel. This person must be licensed as a key employee. (SDCL 42-7B-22.1)
510.3	Cashier	The Cashier is accountable for the cashier area; exchanges cash for chips; checks information of check application to identification; prepares fill and credit slips; prepares jackpot payout/fill slips; maintains control over pit and Slot key access logs; verifies and accepts moneys from hard and soft counts; handles poker skill check-outs; prepares cash inventory report and daily cash summary. The Cashier who accepts hard and soft counts should <b>NEVER</b> be part of that drop and count team. This person must be licensed as either a key or support employee.

## CASHIER

## SECTION 515 - SIGNATORY ABILITY AND ACCESS TO SENSITIVE AREAS

**SIGNATORY ABILITY****CASHIER**

Request for fill/credit slips	Yes
Fill/credit slips	Yes
Master games report	Yes
Check cashing	Yes(1)
Jackpot payout/fill slip	Yes
Poker buy-sell form	Yes
Poker shill check-out	Yes
Hard Count Summary	Yes(1)
Opener/closer	No
Soft count card	No
Pit and Slot access key logs	Yes
Prenumbered forms control log	No
SDCG signature control log	No
Slot machine access record	No
Payout/fill summary	No
Meter reading summary	No
Paper Tokens, Hopper Tickets, & Casino Script	Yes

**ACCESS TO SENSITIVE AREAS**

Cashier area	Yes
Count room	Yes(2)
Slot machine	No
Pit area	No
Drop boxes	No
Vault	No

1 Signs when accepting proceeds into inventory but does not have access to the forms.

2 Only when verifying counts.

## CASHIER

## SECTION 520 - DETAIL PROCEDURES

REF	NARRATIVE
520.1	<p>The following procedures are performed by the cashier:</p> <ol style="list-style-type: none"><li>1. Counts the cash, coin, and chip inventory and documents it on the cash inventory sheet at the beginning and end of each shift.</li><li>2. Check Cashing:  When a customer informs the cashier that the customer wishes to cash a check, checks the check application information and if properly approved cashes the check.</li><li>3. Soft Count:<ol style="list-style-type: none"><li>a. Verifies the money from the soft count and upon verification of amount signs the master game sheet and accepts the drop.</li><li>b. At the completion of the count puts the funds into the cashier bank and increases the accountability on the Daily Cash Summary.</li></ol></li><li>4. Pit Transactions:<ol style="list-style-type: none"><li>a. Reviews all requests for fill/credit, counts chips received for credit, and signs the request for fill/credit.</li><li>b. Notifies management on all transactions \$1,000 and above of the amount and table number of the fill/credit.</li><li>c. Prepares the fill/credit slip, signs it, and gives the original (white) to the runner. In the case of a fill, also gives the runner the exact amount of chips or coin in the denomination requested.</li><li>d. Compares the second copy (yellow) of the fill/credit slip and staples it to the duplicate (yellow) request for fill/credit slip, and files it until the end of shift. At the end of shift, the cashier totals the fills and credits and enters the total on the Daily Cash Summary.</li><li>e. Maintains the soft drop keys. A pit access key log is maintained by the cashier containing the name of the individual receiving keys, date, time out, and time brought back in.</li></ol></li></ol>

## CASHIER

## SECTION 520 - DETAIL PROCEDURES (continued)

REF	NARRATIVE
520.1	<ul style="list-style-type: none"><li data-bbox="435 394 1433 646">f. Fill and credit dispensing machines are located in the cashier area. When the dispensing machine is empty, the cashier notifies one of the following licensees, Owner/Operator, Gaming Manager, Controller/Bookkeeper, or Key Employee on duty who has access to the key to the stored forms. This person obtains the next numerical sequence from the secured location, completes the prenumbered forms control log, proceeds to the cashier's cage, and refills the dispensing machine.</li><li data-bbox="435 688 1373 716">g. Maintains requests for fill/credits and issues them to the pit on request.</li><li data-bbox="435 758 1433 827">h. Maintains opener/closer table inventory forms in the cashier area and issues them to the pit in numerical sequence.</li><li data-bbox="435 869 1321 896">i. Maintains table cards in the cashier area and issues them to the pit.</li></ul> <p data-bbox="375 938 667 966">5. Slot Transactions:</p> <ul style="list-style-type: none"><li data-bbox="435 1014 1433 1083">a. Accrues all requests for jackpot payouts or fills, prepares and signs the jackpot payout/fill slip, and gives payouts to the Slot Supervisor.</li><li data-bbox="435 1125 1195 1152">b. Prepares W2-G for all slot winnings in excess of \$1,200.</li><li data-bbox="435 1194 1433 1411">c. Retains second (yellow) copy of jackpot payout/fill slip for daily accountability, gives original copy (white) to the Slot Supervisor who immediately forwards it to accounting or drops it immediately inside a paperwork lock box located outside the cage. The third copy (pink) is dropped immediately into the accounting paperwork lock box or if not dispensed retained in locked dispensing machine.</li><li data-bbox="435 1453 1433 1556">d. Maintains the hard count and slot machine/cabinet keys and a slot access key log containing the names of individuals receiving keys, date, time out, and time brought back in.</li><li data-bbox="435 1598 1433 1667">e. Follows the same procedures for the slot jackpot payout/fill slip dispensing machine as outlined in steps 4f and 4g.</li><li data-bbox="435 1709 1433 1774">f. Verifies and accepts all funds from hard counts. Records the amount of these counts on the daily cash summary.</li></ul>

## CASHIER

## SECTION 520 - DETAIL PROCEDURES (continued)

REF	NARRATIVE
520.1	<ul style="list-style-type: none"><li data-bbox="435 394 1435 569">g. When a patron or slot attendant brings a paper token, casino script, or a hopper ticket to the cage, the cashier shall validate the voucher; if it is a paper token or casino script, the cashier shall sign it; and give the amount of money found on the validation receipt to the patron or slot attendant. The cashier shall maintain each voucher for accountability.</li><li data-bbox="435 615 1435 789">h. If the paper token, hopper ticket, or casino script is the result of a jackpot, proper jackpot procedures are followed and the cashier will staple the voucher to the yellow jackpot slip for accounting use. If the retail premises is routed then the voucher is attached to the white jackpot fill slip for the routeperson to take and forward to accounting.</li><li data-bbox="435 835 1435 934">i. At the time of redemption, the cashier making the payment must sign all paper tokens, hopper tickets, and casino scripts, and record the amount of these redemption amounts on the daily cash summary.</li><li data-bbox="435 980 1435 1155">j. NOTE: A W-2G Statement of Gambling Winnings must be completed in accordance with IRS regulations for single award payments of \$1,200 or more. Single win award paper tokens, hopper tickets, and casino script of \$1,200 or more fall under this requirement. These tickets will actually state that they are jackpots.</li></ul> <p data-bbox="375 1201 688 1228">6. Poker Transactions:</p> <ul style="list-style-type: none"><li data-bbox="435 1274 1435 1339">a. Receives money from the Pit Boss and issues the appropriate amount of chips to the Pit Boss.</li><li data-bbox="435 1383 1435 1524">b. Signs the poker shill check out form initiated by the Pit Boss. Remits funds to the shill and retains the form. Upon receipt of residual funds from the shill, calculates win/loss on the poker shill check out form and posts it to the daily cash summary.</li><li data-bbox="435 1568 1435 1633">c. Maintains opener/closer table inventory forms in the cashier area and issues them to the poker tables in numerical sequence.</li><li data-bbox="435 1677 1321 1705">d. Maintains table cards in the cashier area and issues them to the pit.</li></ul> <p data-bbox="375 1749 737 1776">7. Transfers to/from vault:</p>

## CASHIER

## SECTION 520 - DETAIL PROCEDURES (continued)

**REF****NARRATIVE**

- 520.1
- a. The Owner/Operator or Key Employee decides when a transfer of funds is to be made to/from the vault. A "vault transfer sheet" is prepared showing the amount of moneys which are to be transferred. If the amount is from a specific process (i.e, hard drop from slot summary) this is noted on the memo portion of the slip.
  - b. The transfer of the moneys takes place.
  - c. The Cashier verifies the amount of the transfer and signs the vault transfer sheet attesting to this, the original (white) copy is kept by the Cashier with the paperwork for that shift. The second part (yellow) is given to the Owner/Operator or Key Employee who places it in the vault as documentation of the transfer and used when the licensee reconciles the inventory of the vault. The third copy (pink) is retained by the Owner/Operator or Key Employee.
  - d. The Cashier makes the appropriate entry to the daily cash summary report.
  - e. Keys for the vault area are kept in the possession of the Owner/Operator or Key Employee. NO ONE else has access to the vault area.
8. Fill Bags:
- a. A fill bag must be filled (made) by at least two people. Both people must sign the fill bag tag, record the dollar amount of the bag, and record the seal number. The tag is then secured to the bag with the prenumbered seal.
  - b. When a seal is broken, two people must be present. The date of breaking the seal, the signatures of both present, and the purpose of breaking the seal (Example: jackpot payout/fill number) are recorded on the fill bag tag. The broken seal and bag tag are attached to the white copy of the jackpot payout/fill slip if the seal is broken for a jackpot payout/fill. If the seal is broken for any other reason it is attached to the daily cash summary for that shift.
9. Other Transactions:
- a. Accepts moneys and remits funds as appropriate for other non-gaming operations of the licensee.

## CASHIER

## SECTION 520 - DETAIL PROCEDURES (continued)

<b>REF</b>	<b>NARRATIVE</b>
520.1	<p>b. Accounts for all non-gaming cash transaction increases and decreases on the daily cash summary.</p> <p>c. Verifies coupons as they are redeemed. Stamps or writes the date redeemed on the coupon. Enters all coupons redeemed for the shift on the daily cash summary so that the cash inventory will balance. Files the redeemed coupons with the paperwork for that shift. It is recommended that all coupons be prenumbered. The numbers which are redeemed could be recorded, allowing greater control for the establishment.</p>
	<p>10. End of Shift:</p> <p>a. Counts cash, coin, and chip inventory and documents on cash inventory sheet.</p> <p>b. Reconciles beginning cash inventory to ending cash inventory by accounting for all or some of the following on the daily cash summary:</p> <ol style="list-style-type: none"><li>1) Soft count</li><li>2) Hard count</li><li>3) Poker skill win/loss</li><li>4) Vault transfers</li><li>5) Deposits to banks</li><li>6) Other operations receipts</li><li>7) Other operations disbursements</li><li>8) Jackpot payout/fills</li><li>9) Fills/credits</li><li>10) Miscellaneous income</li><li>11) Miscellaneous payouts</li><li>12) Over/short</li></ol> <p>c. At the end of each Cashier's shift, the Cashier must print a report which details the sum of the paper tokens, hopper tickets, and casino script paid during that cashier's shift. The Cashier will use this report to reconcile with the cash drawer. This report must be filed with the daily cash summary. At the end of the gaming day, the gaming manager must print a report that details all of that gaming day's voucher transactions. This report must immediately be forwarded to accounting by the gaming manager.</p>

## CASHIER

## SECTION 520 - DETAIL PROCEDURES (continued)

<b>REF</b>	<b>NARRATIVE</b>
520.1	<p>d. Slot machine paper token, hopper ticket, and casino script payouts are recorded on the daily cash summary under "paper token, hopper ticket, and casino script."</p> <p>e. Immediately forwards all paperwork to accounting. This includes both cash inventory sheets, daily cash summary, all second parts (yellow) of fill/credit slips, request for fill credit slips, paper tokens, hopper tickets, casino script, and second copies (yellow) of jackpot payout/fill slips which are reflected on the daily cash summary. At no time may the paperwork of a previous shift be accessible to the cashier personnel of the oncoming shift.</p>

## CASHIER

## SECTION 525 - CHECK CASHING

<b>REF</b>	<b>NARRATIVE</b>
525.1	<p>Granting Check Cashing privileges are as follows:</p> <p>A. The customer</p> <ol style="list-style-type: none"><li>1. Goes to Cashier and requests check-cashing privileges.</li><li>2. The Cashier has the customer fill out and sign the Check-Cashing Application/Data Form and Authorization to Verify Credit Standing Form.</li><li>3. The Cashier interviews customer, enters customer information on Check-Cashing Application/Data Form and enters customer requested limit.</li><li>4. The Owner/Operator, Gaming Manager or Pit Boss reviews Check-Cashing Application/Data Form, makes inquiries as appropriate, and signs Check-Cashing Application/Data Form.</li><li>5. Accounting sends Authorization to Verify Credit Standing Form to customer's bank.</li><li>6. The customer's bank completes Authorization to Verify Credit Standing Form and mails back to the Licensee.</li><li>7. Accounting receives and reviews Authorization to Verify Credit Standing Form received from customer's bank.</li><li>8. Accounting reviews bank credit data and posts data to Check-Cashing Application/Data Form.</li><li>9. The Owner/Operator or Gaming Manager rates card, establishes a limit up to \$1,000.00.</li><li>10. Accounting files Authorization to Verify Credit Standing Form.</li><li>11. The Cashier files completed Check-Cashing Application/Data Form for reference when customer seeks check cashing privileges.</li><li>12. Check cashing privileges granted prior to performing the above procedures are subject to denial as a bad debt deduction for gross gaming-revenue tax purposes.</li></ol>

## CASHIER

## SECTION 525 - CHECK CASHING (continued)

<b>REF</b>	<b>NARRATIVE</b>
525.2	<p>Check Cashing procedures are as follows upon granting of Check Cashing privileges:</p> <ol style="list-style-type: none"><li>1. The customer presents check to Cashier.</li><li>2. The Cashier reviews Check-Cashing Application/Data Form for any previous returned checks and check-cashing limits.</li><li>3. If check is within limits and the customer has had no returned checks, go to Step 6.</li><li>4. If check is greater than limit, obtains approval from either Owner-Operator or Gaming Manager.</li><li>5. If check is not approved for cashing, the Cashier informs customer, returns check to customer, and this procedure is terminated.</li><li>6. The Cashier gives cash to customer and places check in cash drawer.</li><li>7. The Cashier records date and amount of check on Check-Cashing Application/Data Form. If check is greater than \$500 and customer requests chips, immediately notifies Pit Boss so the Pit Boss is aware of the check amount and identification of the customer.</li><li>8. The Cashier files Check-Cashing Application/Data Form.</li></ol>

## CASHIER

## SECTION 525 - CHECK CASHING (continued)

REF	NARRATIVE
525.3	<p data-bbox="375 392 1203 420">Returned check collection or write-off procedures are as follows:</p> <ol data-bbox="391 468 1443 1812" style="list-style-type: none"><li data-bbox="391 468 1443 604">1. The Cashier receives check returned by the bank, notes on Check-Cashing Application/Data Form date, amount of check returned from bank, and date redeposited; files Check-Cashing Application/Data Form in returned check file, enters check on Daily Returned Check Report.</li><li data-bbox="391 646 1443 783">2. The Cashier redeposits returned check, enters check on Daily Returned Check Report, if check clears, enters date cleared on Check-Cashing Application/Data Form; files form in Check-Cashing Application/Data file, end of procedure if cleared.</li><li data-bbox="391 825 1443 930">3. If the Cashier receives check returned by bank, update Check-Cashing Application/Data Form for return and enters check on Daily Returned Check Report.</li><li data-bbox="391 972 1443 1119">4. Accounting periodically prepares a letter to all Customers who owe money to the licensee as a result of returned checks, requesting payment. Accounting informs Cashier who enters date letter sent on Check-Cashing Application/Data Form.</li><li data-bbox="391 1161 1443 1224">5. Accounting retains a copy of each letter signed by Owner/Operator or Gaming Manager and mails original letter.</li><li data-bbox="391 1266 1443 1371">6. Accounting prepares a transmittal listing of returned checks; forwards returned check (photocopy) and listing to collection agency; retains copy of listing.</li><li data-bbox="391 1413 1443 1476">7. Accounting periodically receives funds or notification of uncollectability from collection agency; files notification in collection agency file.</li><li data-bbox="391 1518 1443 1581">8. The Controller/Bookkeeper periodically determines uncollectability of returned check, prepares listing of returned check to be written off.</li><li data-bbox="391 1623 1443 1686">9. The Cashier pulls Check-Cashing Application/Data Form and returned check(s) to be written off, forwards to accounting to file in written-off file.</li><li data-bbox="391 1728 1443 1812">10. Cashier sends listing of written-off checks to Controller/Bookkeeper, updates Daily Returned Check Report.</li></ol>

## CASHIER

## SECTION 525 - CHECK CASHING (continued)

<b>REF</b>	<b>NARRATIVE</b>
525.3	<ol style="list-style-type: none"><li>11. The Owner/Operator or Gaming Manager examines returned checks to be written-off, authorizes write-off by signing listing of written-off checks.</li><li>12. The Controller/Bookkeeper prepares journal entry to record bad debt loss.</li><li>13. Accounting at least quarterly reconciles Daily Returned Check Report to inventory of returned checks active and inactive.</li><li>14. The Controller/Bookkeeper on a periodic basis reviews inventory of returned checks comparing to returned checks on file; reconciles any differences and updates general ledger.</li><li>15. Bad debts written off that have not been processed by the above procedures are subject to denial of deduction for gross gaming revenue tax purposes.</li></ol>

CASHIER

SECTION 530 - KEY CONTROL

<b>REF</b>	<b>NARRATIVE</b>
530.1	The Cashier is custodian to the pit and Slot keys and the accompanying key access logs as described in sections 240, 355, and 440.
530.2	Duplicate copies of all keys are locked in _____ (indicate location) and are only accessible by the Owner/Operator or Gaming Manager.

ARCHIVED

## CASHIER

## SECTION 535 - ACCOUNTING FUNCTION

<b>REF</b>	<b>NARRATIVE</b>
535.1	At the end of the shift all reports and supporting forms are forwarded to accounting.
535.2	Accounting personnel then perform the following: <ol style="list-style-type: none"><li>1. Reverify cash inventories beginning and ending of shift and trace to daily cash summary.</li><li>2. Recalculate net cash increase or decrease on daily cash summary and post to a monthly cage summary which is then posted to the general ledger.</li><li>3. Trace amounts received from soft and hard count per daily cash summary to master games and master slot summaries. Investigate and document any discrepancies.</li><li>4. Arrange fill/credit slips; jackpot payout/fill slips; reconcile paper tokens, hopper tickets, and casino script; poker skill check out forms; in numerical sequence and match to equivalents as received from soft and hard count personnel. Investigate any discrepancies.</li></ol>
535.3	The Controller/Bookkeeper investigates any missing critical forms and then produces a report explaining the cause of loss and responsibility.
535.4	Review all critical forms for numerical sequence and data integrity. Discrepancies are investigated and documented. Official notice in writing to the Executive Secretary is required within five (5) days of discovery of discrepancy.
535.5	Instructions and Worksheet Minimum Bankroll Requirements. The bankroll verification worksheet provided in this section shall be used when evaluating compliance with § 20:18:12.01:14. The "immediate exposure" column is intended to function as an analysis of current cash availability, reflecting total cash on hand, less the games and slot machine cash requirement, as of the date the review is performed. Cash available for the "cash on premises" figure is restricted to cash and cash equivalents which are readily available for customer payouts. Coin in slot hoppers cannot be used in this calculation. The "cash in banks" figure must reflect book balance, as opposed to the bank's balance, to recognize any outstanding checks. Consideration shall be given to restrictions on cash in banks. Lines of credit from financial institutions which are immediately available to the licensee are considered a cash equivalent. Amounts in trust funds or other bank

## CASHIER

## SECTION 535 - ACCOUNTING FUNCTION (continued)

**REF****NARRATIVE**

535.5

accounts, which do not allow unrestricted access, shall not be included in "cash available." The "thirty-day exposure" column functions as a cash flow statement, in that cash flow for one month is added to total cash on hand at the time of the bankroll verification, to project a cash position at the end of 30 days. Cash flow, as used here, includes cash revenues and cash expenses of all departments, not just the departments which are gaming-related. The licensee shall use the most recent month's revenue and expenses or a projected amount based on experience, whichever method is determined by commission staff to more accurately reflect the 30-day exposure. Gross revenues must exclude complimentary. As appropriate, delinquent payables or other delinquent debt payments may be another consideration in determining cash requirement if payments on these payables is required. The computations used to determine the cash requirement for licensed gaming activity area as follows:

1. The average daily fill for each type of table game is determined by dividing total fills, as reflected in the accounting records, by the number of days in that month. This is multiplied by two days to approximate the cash needed to operate table games.
2. The slot machine reserve amount, other than those involving periodic payments as described in item 3 below, is determined by totaling items a, b, and c, as applicable:
  - a. The average daily payouts amount (i.e., fills/jackpots/tickets redeemed, which may be determined from the most recent SDCG Monthly Gross Revenue Tax Report(s) by subtracting "gross revenue" from "drop" and then dividing the result by the number of days in the month), times the greater of:
    - i. The number of days until the next slot drop; or
    - ii. Two days.
  - b. The single highest available nonprogressive jackpot.
  - c. All progressive jackpot amounts that are not specifically funded by restricted cash reserves as required by § 20:18:17:24.16.

## CASHIER

## SECTION 535 - ACCOUNTING FUNCTION (continued)

<b>REF</b>	<b>NARRATIVE</b>
535.5	<p>3. The present value of the total sums owed to patrons for annuities or periodic payments as permitted under § 20:18:17:24.11 must be included as a cash requirement until those sums are fully funded.</p> <p>4. Other progressive payouts include 100 percent of the progressive payout liability from licensed games other than slots.</p>
535.6	<p>Accounting personnel shall prepare a detailed itemized schedule that proofs the difference between the monthly cage summary or general ledger and corresponding element totals used to compute the Monthly Gross Revenue Tax Report. This Schedule shall be completed and kept as support for the Monthly Gross Revenue Tax Report when filed.</p>

## CASHIER

## SECTION 545 - SAMPLE FORMS

**REF            NARRATIVE**

545.1            The following is a list of state authorized and provided forms:

<u>SDCG FORM</u>	<u>DESCRIPTION</u>
SDCGF-18	Check Cashing Application/Data Form
SDCGF-19	Credit Inquiry and Authorization Form
SDCGF-20	Daily Returned Checks Report
SDCGF-21	Cash Inventory
SDCGF-22	Daily Cash Summary
SDCGF-22.1	Cage Overage and Shortage Investigation Minimum Procedures
SDCGF-23	Vault Transfer Sheet
SDCGF-30	Seal Reconciliation Form
N/A	Fill Bag Seal
N/A	Minimum Bankroll Requirements

545.2            Samples of each are provided on the following pages.

CASHIER

SECTION 545 - SAMPLE FORMS (continued)

**CHECK CASHING APPLICATION/DATA FORM**

SEE ATTACHED

Description:  
Single-copy card front & back



CASHIER

SECTION 545 - SAMPLE FORMS (continued)

**CREDIT INQUIRY & AUTHORIZATION FORM**

SEE ATTACHED

Description:

One-page form

Filed in accounting upon receipt &  
update of check cash application/data  
information form

SOUTH DAKOTA COMMISSION ON GAMING

Credit Inquiry & Authorization Form
On Customer Account

To: \_\_\_\_\_
Name of Bank

In establishing credit with us, which is limited to the privilege of cashing checks, one of our guests, whose name and address is listed below, has mentioned you as one of several references.

We would appreciate it if you would check the information below and return promptly in the enclosed envelope. Any information will be held in strict confidence and without recourse.

\_\_\_\_\_  
Signature of Owner/Operator

\_\_\_\_\_  
Name of Licensee

Mr. Mrs. Ms. \_\_\_\_\_
Address \_\_\_\_\_
City, State \_\_\_\_\_
Account # \_\_\_\_\_
Signature \_\_\_\_\_

TYPE OF ACCOUNT \_\_\_\_\_ DATE ACCOUNT OPENED \_\_\_\_\_

PERSONAL CHECKING SATISFACTORY \_\_\_\_\_ UNSATISFACTORY \_\_\_\_\_

Special \_\_\_\_\_ Daily Average Balance 2 figure \_\_\_\_\_

Regular \_\_\_\_\_ Low \_\_\_\_\_ 3 figure \_\_\_\_\_

Joint \_\_\_\_\_ Medium \_\_\_\_\_ 4 figure \_\_\_\_\_

High \_\_\_\_\_ 5 figure \_\_\_\_\_

1 Signature Sufficient \_\_\_\_\_ Bank \_\_\_\_\_

More than 1 Signature Required \_\_\_\_\_ Officer \_\_\_\_\_

CASHIER

SECTION 545 - SAMPLE FORMS (continued)

**DAILY RETURNED CHECKS REPORT**

SEE ATTACHED

Description:

One-page single copy report  
Filed with daily cash summary



CASHIER

SECTION 545 - SAMPLE FORMS (continued)

**CASH INVENTORY**

SEE ATTACHED

Description:  
Single-page report  
Prepared at beginning and end of each shift

**CASH INVENTORY**

SDCGF - 21

Licensee					Date	Shift	Open Close	
Chips								
Tokens	Vault	Safe	Cage	Total	Misc Banks (List)		Total	
5								
1								
½								
Tokens								
Culls								
TOTAL CHIPS/TOKENS				A	TOTAL MISC. BANKS		D	
Cash	Vault	Safe	Cage	Total	Checks		Total	
100					Graveyard			
50					Day			
20					Swing			
10					Return Checks			
5					TOTAL CHECKS		E	
1					Misc. Items (List)		Total	
Misc.					Travelers Checks			
TOTAL CASH				B	Credit Cards			
Coin	Vault	Safe	Cage	Total				
1.00								
.50								
.25								
.10					TOTAL MISC. ITEMS		F	
.05								
.01								
Misc.								
Mutilated								
TOTAL COIN				C	INVENTORY RECA.			
I certify that I have counted and recorded the monies under my custody as shown on this cash inventory and have notified appropriate personnel of any discrepancies					A. CHIP/TOKENS			\$ _____
					B. CASH			\$ _____
					C. COINS			\$ _____
					D. MISC. BANKS			\$ _____
					E. CHECKS			\$ _____
					F. MISC. ITEMS			\$ _____
TIME OF COUNT					TOTAL THIS INVENTORY			\$ _____
					Less Previous Inventory (Ending Inventory from Last Count)			_____
ACCOUNTING USE ONLY: FIGURES CHECK: _____ AGREED NUMBERS: _____					Difference (Must Equal Shift Variation From Daily Cash Summary)			\$ _____
								_____

CASHIER

SECTION 545 - SAMPLE FORMS (continued)

**DAILY CASH SUMMARY**

SEE ATTACHED

Description:

Single-page report

Prepared end of shift

Accounts for shifts net increase/decrease in cash

**ARCHIVED**

**DAILY CASH SUMMARY**

Licensee: \_\_\_\_\_ Time: \_\_\_\_\_

Date: \_\_\_\_\_ Shift: \_\_\_\_\_

Opening Cash Inventory (From Cash Inventory Sheet)

\$ \_\_\_\_\_

**Add:**

Slot Drop Accepted  
 Soft Count Accepted  
 Other Departmental Receipts (LIST)

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

Other Misc. Receipts (LIST)

\_\_\_\_\_  
 \_\_\_\_\_

**Subtotal**

\_\_\_\_\_  
 \_\_\_\_\_

**Less:**

Jackpot Payout Fills  
 Paper Token, Hopper Ticket Payouts, & Casino Script  
 Net of Fills/Credits  
 Net Skill check outs  
 Other Departmental Paid Outs (LIST)

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

Misc. Paid Outs (LIST)

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

**Deposits:**

\$ \_\_\_\_\_

**Subtotal**

\_\_\_\_\_

Over/(Short)

\_\_\_\_\_

Ending Cash  
 Inventory

\_\_\_\_\_

Cashier's Signature

CASHIER  
SECTION 545 - SAMPLE FORMS (continued)

**CAGE OVERAGE AND SHORTAGE INVESTIGATION  
MINIMUM PROCEDURES**

SEE ATTACHED

ARCHIVED

Description:

Two page form for investigating  
Cage shortages to be submitted to  
the South Dakota Commission on Gaming

**CAGE OVERAGE AND SHORTAGE INVESTIGATION  
MINIMUM PROCEDURES**

Licensee: \_\_\_\_\_ Date of Overage/Shortage: \_\_\_\_\_ Shift: \_\_\_\_\_

Cashier(s) on Duty: _____	Amount of Overage/Shortage:
_____	\$ _____
_____	_____

1. Recalculate DAILY CASH SUMMARY (SDCGF-22)
2. Recalculate CASH INVENTORY (SDCGF-21)

**(SUBMIT 1 & 2)**

3. Review surrounding shift paperwork: ENDING INVENTORY    BEGINNING INVENTORY  
OVER/SHORT

PRIOR SHIFT    \$ \_\_\_\_\_

\$ \_\_\_\_\_

SUBSEQUENT SHIFT    \$ \_\_\_\_\_

\$ \_\_\_\_\_

4. Verify the following items that were receipted/paid by the cashier by using the original paperwork.

	AMOUNTS FROM ORIGINAL PAPERWORK		AMOUNTS RECORDED ON DAILY CASH SUMMARY
5. HARD DROP ACCEPTED:	\$	VS	\$
SOURCE:			
HARD COUNT SUMMARY (SDCGF-25)			
6. SOFT COUNT ACCEPTED:	\$	VS	\$
SOURCE:			
MASTER GAMES SHEET (SDCGF-5)			
7. OTHER RECEIPTS	\$	VS	\$
	\$	VS	\$
	\$	VS	\$
	\$	VS	\$
8. TRANSFERS TO/FROM:	\$	VS	\$
	\$	VS	\$

9.	FILL/CREDIT SLIPS			
	#	\$		
	#	\$		
	#	\$		
	#	\$		
	#	\$		
	#	\$		
	#	\$		
	#	\$		
	#	\$		
	TOTAL:	\$	VS	\$
		AMOUNTS FROM ORIGINAL PAPERWORK		AMOUNTS RECORDED ON DAILY CASH SUMMARY
10.	JACKPOT PAYOUT/FILL SLIPS			
	#	\$		
	#	\$		
	#	\$		
	#	\$		
	#	\$		
	#	\$		
	#	\$		
	#	\$		
	#	\$		
	#	\$		
	TOTAL:	\$	VS	\$
11.	MISC. PAID OUTS			
		\$	VS	\$
		\$	VS	\$
12.	DEPOSITS	\$	VS	\$
	SOURCE:			
	-Recalculate deposit slip			
	-confirm amount with bank			

13. Secure and review the surveillance tapes for the shift. \_\_\_\_\_  
 Note day/date/time of any suspicious transactions. \_\_\_\_\_  
 \_\_\_\_\_

14. Countdown current cage inventory  
 \$ \_\_\_\_\_ \$ \_\_\_\_\_

15. Recount banks included in cage inventory

POKER TRAYS:	\$	VS	\$
	\$		\$
IMPREST BANKS:	\$	VS	\$
	\$		\$

16. EXPLANATION OF FINDINGS:

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I PERFORMED THIS INVESTIGATION TO THE BEST OF MY ABILITIES AND BELIEVE THE INFORMATION CONTAINED ABOVE TO BE TRUE AND ACCURATE.

---

(SIGNATURE)

---

(DATE)

THIS FORM ALONG WITH COPIES OF THE (1) DAILY CASH SUMMARY AND (2) THE DAILY CASH INVENTORY MUST BE SUBMITTED TO THE SOUTH DAKOTA COMMISSION ON GAMING OFFICE IN DEADWOOD WITHIN FIVE (5) DAYS OF THE REPORTED OVERAGE/SHORTAGE.

SDCGF-22.1

VAULT TRANSFER SLIP

SECTION 545 - SAMPLE FORMS (continued)

VAULT TRANSFER SLIP

SEE ATTACHED

ARCHIVED

Description:

Three-part form

Top copy (white) filed with Cashier

Second copy (yellow) filed in vault

Third copy (pink) filed by owner/operator or key employee

**VAULT TRANSFER SLIP**

SDCGF – 23

LICENSEE: \_\_\_\_\_

TRANSFER TO VAULT FROM CAGE

TRANSFER FROM VAULT TO CAGE

DATE		TIME	
SHIFT:	DAY	SWING	GRAVE
DENOMINATION	AMOUNT	CHIPS/TOKENS	AMOUNT
\$ 100		\$ 25	
\$ 50		\$ 5	
\$ 20		\$ 1	
\$ 10		MISC	
\$ 5			
\$ 1			
\$ .50			
\$ .25			
\$ .10			
\$ .05			
OTHER			
TOTAL: _____		TOTAL: _____	

TOTAL AMOUNT TRANSFERRED:  
(CURRENCY + CHIPS/TOKENS) \_\_\_\_\_

MEMO

WE CERTIFY THAT THE MONIES REPRESENTED ABOVE WERE TRANSFERRED:  
 \_\_\_\_\_ TO \_\_\_\_\_ FROM THE CASHIER CAGE  
 \_\_\_\_\_ TO \_\_\_\_\_ FROM THE VAULT

\_\_\_\_\_  
CASHIER

\_\_\_\_\_  
OWNER/KEY EMPLOYEE

ORIGINAL – CASHIER

YELLOW – VAULT

PINK – OWNER/KEY

CASHIER

SECTION 545 - SAMPLE FORMS (continued)

**SEAL RECONCILIATION FORM**

SEE ATTACHED

ARCHIVED

**SEAL RECONCILIATION FORM**

SDCGH – 30

LICENSEE:

PERIOD ENDED:

	SEAL #	TAG #	DATE BAG MADE	INITIAL	DATE SEAL BROKEN	REASON FOR BREAKING SEAL
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						

FILL BAG SEAL

A rectangular form with a top-left corner cut off. On the left side, there is a circular seal icon consisting of two concentric circles. To the right of the icon are five vertical lines for text entry. The labels for these lines are: "Date seal broken:", "Signature:", "Signature:", "Purpose:", and a blank line.

A rectangular form with a top-left corner cut off. On the left side, there is a circular seal icon consisting of two concentric circles. To the right of the icon are six vertical lines for text entry. The labels for these lines are: "No.", "Fill Date:", "Seal #", "Amount of bag:", "Signature:", and "Signature:". At the bottom right of the form, the text "SD Commission on Gaming" is printed.

CASHIER

SECTION 545 - SAMPLE FORMS (continued)

**MINIMUM BANKROLL REQUIREMENTS**

SEE ATTACHED

**MINIMUM BANKROLL REQUIREMENTS**  
(Per § 20:18:12.01:14)

<b><u>Cash Available</u></b>	<b>Immediate Exposure</b>	<b>Thirty Day Exposure</b>
Cash on Premises	\$	
Cash in Banks	\$	
Cash – Other	\$ _____	
Total Cash on Hand	\$	\$
Gross Revenues (1 month)		\$ _____
Total Cash Available		\$
<b><u>Cash Requirement's:</u></b>		
Operating Expenses (1 month)		\$
Payroll (1 month)		\$
Debt Service (1 month)		\$ _____
Licensed Gaming Activity Cash Requirement <sup>(1)</sup>	\$( _____ )	
Other	\$( _____ )	
Total Cash Requirement	\$ _____	\$ _____
Cash Excess/(Deficiency)	\$ _____	\$ _____

(1) See Licensed Gaming Activity Cash Requirement calculation.

<b><u>Note:</u></b>				
<b>(1) Licensed Gaming Activity Cash requirement</b>				
<b><u>Games</u></b>	<b>Average Daily Fill</b>	<b>X</b>	<b>2 Days</b>	
House Banked Table Games	\$	X	2	\$( _____ )
Slot Machine Reserve				\$( _____ )
Other Progressive Payouts				\$( _____ )
Periodic Payments Owed				\$( _____ )
Total				\$( _____ )

## SLOT ROUTE OPERATORS

## SECTION 605 - GENERAL

REF	DESCRIPTION	NARRATIVE
605.10	Dual Lock Box	A secured dual lock box which can be accessed by two separate keys, one which is held by the retail cashier or common retail premises cashier, the other by the router or the common retail premises key employee. This lock box is used to store the drop cabinet keys and the bill acceptor release key. A key control log must be completed whenever access to this box is gained. <b>In no case may this box be accessed by either party independently.</b>
605.15	Paperwork Lock Box	A lock box which can securely hold paperwork. The key for this box will be possessed by the route operator's accounting department. This cannot be accessed by any member of the drop team. A route operator, excluding a common retail premise route operator, is required to have an accounting paperwork lock box located in each routed retail cashier's cage.
605.20	Dispensing Machines	A jackpot payout/fill slip dispensing machine must be located in each location's cashier cage.
605.25	Slot Machine Access	Upon all access to machine, the machine access log is to be completed and returned to the inside of the machine upon securing the door. A coin from the hopper must be retained before locking the door. This coin is used to play off the door open light on top of the machine. If a winning combination of more than five coins is hit when playing off the door open light, place the coins paid out into the hopper. Record the number of coins paid out of the slot machine on the slot machine access card (SDCGF12) inside the machine.
605.30	Drop Cabinet Access	Access to the Slot Drop Cabinets is controlled by a key which is stored in the dual lock box. The key is controlled by the use of a key control log. The Drop Team Leader records time and date out and signs the Slot Access Key log when checking the key out. This key is immediately returned to the Cashier after the slot drop is completed. The Cashier records key identification and date and time in and signs the Slot Access Key log when the key is returned. This key is then placed in the dual lock box which is locked with the two keys.

## SLOT ROUTE OPERATORS

## SECTION 605 - GENERAL (continued)

REF	DESCRIPTION	NARRATIVE
605.35	Theoretical Hold	The <b>theoretical hold</b> for each machine is maintained by the Controller. On a monthly basis, a report is generated which shows the deviation from theoretical hold for each machine. This report is reviewed by the Owner/Operator/Controller/Accountant and/or the Gaming Manager. Accounting investigates any unusual statistical fluctuations. Unusual statistical fluctuations are considered +10% or -10% from the hold percentage for the previous period. All documentation must be maintained for at least five years. (ARSD 20:18:17:33.)
605.40	Foreign Tokens	<b>Foreign tokens</b> in the slot machine drop buckets are sorted and segregated from regular house tokens and negotiable currency during the hard count. It is a violation of federal treasury laws to utilize any tokens other than house tokens for reuse.
605.45	Weigh Scales	At each location the <b>weigh scale</b> is tested by two hard Count Team Members prior to the count of each denomination. The amount of coins tested and signatures of Count Team Members are documented on the hard count summary.
605.50	Policies	A general policy is followed that access to keys and locked cabinets or counting areas are limited to only those people specified in writing.
605.55	Forms Control	Jackpot Payout/Fill Slip: <ol style="list-style-type: none"><li>1. Payout/Fill slips are prenumbered utilizing the alphabet. Only one series at a time is issued and used.</li><li>2. The Payout/Fill slips are inserted into dispensing machines. All slips are utilized in numerical sequence.</li></ol>

## SLOT ROUTE OPERATORS

## SECTION 605 - GENERAL (continued)

REF	DESCRIPTION	NARRATIVE
605.55		<p data-bbox="570 394 1443 825">3. Payout/Fill slips are requisitioned from the Executive Secretary as needed. These slips are documented on the prenumbered forms control log which requires date, starting and ending number, date of issuance, and signature of person issuing the jackpot payout/fill slip. These slips are then issued to the cage and inserted into the payout/fill dispensing machine. The slips not inserted into the payout/fill dispensing machine are stored in the Route Operator Accounting Office with the Owner/Operator, Gaming Manager, Controller/Bookkeeper, or Key Employee on duty having access to the key to the stored forms. If an alternative storage location is desired, the licensee must receive written approval from the Executive Secretary.</p> <p data-bbox="570 869 1443 968">4. Spare Payout/Fill slips may be kept in the dual lock box. These forms may be used when the inventory of slips in the dispensing machine unexpectedly runs out.</p> <p data-bbox="570 1012 1443 1409">5. All three copies of the Jackpot Payout/Fill slips are dispensed from the dispensing machine after they have been signed by the route person and routed retail cashier. The first (white) copy is given to the route person, the second (yellow) copy is retained by the retail cashier, the third (pink) copy is dropped into the route operators accounting paperwork lock box by the retail cashier. If the third (pink) copy is not dispensed, it is kept in unbroken sequence in locked dispensing machine. During the drop, the cashier and the routeman will remove the pink copy of the Jackpot Payout/Fill slips. The pink copies which have been removed are then placed in the paperwork lock box.</p> <p data-bbox="570 1453 1443 1667">6. All Jackpot Payout/Fill slips are accounted for after use by the Accounting Personnel. An investigation is performed to determine the reasons and responsibility for the loss of any Jackpot Payout/Fill slips. The investigation is documented in a report which is submitted to the Executive Secretary for action as appropriate.</p>

## SLOT ROUTE OPERATORS

## SECTION 605 - GENERAL (continued)

REF	DESCRIPTION	NARRATIVE
605.60	Voids	<p>When a Jackpot Payout/Fill slip is voided, the Cashier clearly marks "<b>void</b>" across the face of the original and two copies. The Cashier drops the original and third (pink) copies in the route operator's accounting paperwork lock box and retains the second (yellow) copy for their records.</p>
605.65	Machine Conversions	<p>Written approval must be received from the South Dakota Commission on Gaming prior to a program change. The following information must be included in all requests for approval:</p> <ol style="list-style-type: none"> <li>1. Location of machine;</li> <li>2. SDCG stamp number;</li> <li>3. Serial number; and</li> <li>4. The program ID number which is going to be used.</li> </ol> <p>If the conversion is a denomination change or change of location, the licensee must notify the Executive Secretary in writing prior to the change. Written approval is not needed for these changes.</p>
605.70	Removal of Slot Machines From Floor or Transfer of Machines to Another Location	<p>When it is necessary to remove a slot machine from the floor or transfer a machine from one retail location to another, the following procedures must be followed before the removal of the machine:</p> <ol style="list-style-type: none"> <li>1. An employee not involved in the removal or transfer of the machine reads both the hard and soft meters as required. These meter readings are immediately transferred to accounting.</li> <li>2. The amounts in the drop bucket and bill acceptor box are dropped and counted. (See section 630).</li> <li>3. A hopper adjustment is performed on the hopper contents. (See Section 637).</li> <li>4. Both the hopper load and the amount dropped are transferred and accepted by the cashier.</li> <li>5. Upon completion of the meter readings, drop process, and counting of the hopper, the machine may be removed from the floor or transferred to another retail location.</li> </ol>

## SLOT ROUTE OPERATORS

## SECTION 605 - GENERAL (continued)

REF	DESCRIPTION	NARRATIVE
605.75	Hopper Adjustments	<p>Before a machine being removed or transferred is replaced by another gaming device, the commission must be notified and allowed to inspect the device. A gaming device stamp must be placed on the replacement device.</p> <p>If the removal of a machine is temporary and only for the placement of a tournament machine per § 20:18:14.01, standards two through five as described in this section do not apply to the removal of the machine. The machine being removed shall be secured off the gaming floor away from the gaming public to a location approved by commission staff. All other standards of section 605.70 shall be followed.</p> <p>The initial hopper load is not a fill and does not affect gross revenue computations. (ARSD 20:18:22:12) A fill slip must be prepared because it is money coming from the cage. Write <b>INITIAL FILL</b> on the slip, along with the other required information.</p> <p>The difference between the beginning hopper load for the period and the ending hopper load at the time of the adjustment must be included as either an addition or subtraction from the gross revenue computation for the month the adjustment was made. Hopper adjustments must be made:</p> <ol style="list-style-type: none"> <li>1. At least monthly for each machine;</li> <li>2. When the denomination is changed for a machine;</li> <li>3. When moving a machine from one retail establishment to another; and</li> <li>4. When there is a change in ownership or when a business closes.</li> </ol>
605.80	Mobile Imprest Bank	<p>If a slot route operator uses a mobile imprest ban it shall be locked and secured at all times. It shall be counted at the beginning and end of each shift by the route person and cashier on duty and documented on a cash inventory form.</p>

## SLOT ROUTE OPERATORS

## SECTION 605 - GENERAL (continued)

<b>REF</b>	<b>TITLE</b>	<b>NARRATIVE</b>
605.85	Money Exchanges	Any money transactions including even money exchanges between a route operator and a retail cage cashier need to be documented on a Money Exchange Form (SDCGF-23.1). The Money Exchange Form must be signed by both the retail cashier and the routeperson or route operator cashier to verify the amount exchanged or transferred. The original (white) copy will be filed with a routeperson or route operator cashier's paperwork and the second (yellow) copy will be filed with the retail cashier's paperwork.

## SLOT ROUTE OPERATORS

## SECTION 610 - POSITION DESCRIPTIONS

<b>REF</b>	<b>TITLE</b>	<b>NARRATIVE</b>
610.1	Owner/ Operator	The Owner/Operator is _____ (name) and is responsible for operations of the entire operation; attainment of long-term growth; delegates portions of the duties and responsibilities to appropriate management personnel; determines that all operations and activities are conducted in accordance with company policy and applicable state and federal law; has the authority to hire and terminate departmental personnel. All owner/operators must be licensed as such with the South Dakota Commission on Gaming.
610.2	Gaming Manager	The Gaming Manager is _____ and is responsible to establish and monitor overall operating policy for the Gaming Operator; monitors games activity for adherence to company policy and state regulations; and has the authority to hire and terminate departmental personnel. This person must be licensed as a key employee (SDCL 42-7B-22.1).
610.3	Routeman	The Routeman is responsible for maintaining and repairing slot machines. The Routeman is an employee of the licensed slot route operator.
610.6	Hard Count Team Leader	The Hard Count Team Leader oversees the hard count. This individual participates in and verifies the drop and is responsible for the other Hard Count Team Members and hard count equipment. The Hard Count Leader reports directly to the Controller/Bookkeeper.
610.7	Hard Count Team Members	The Hard Count Team Members assist in the drop process.

## SLOT ROUTE OPERATORS

## SECTION 620 - JACKPOT PAYOUTS AND HANDPAYS

REF	NARRATIVE
620.0	<p data-bbox="337 394 1443 457">When a jackpot requires a manual payout or there is a handpay, the following occurs: ARSD 20:18:17:28)</p> <ol data-bbox="337 506 1443 1850" style="list-style-type: none"><li data-bbox="337 506 1443 535">1. Customer notifies change person who notifies the route operator.</li><li data-bbox="337 575 1443 789">2. Upon arrival at the retail location the Routeman visually verifies that jackpot lights are lit, symbols appear in proper sequence, and the machine door is locked. If the jackpot amount is for \$50,000 or greater, the commission office must be notified prior to paying the winning patron any portion of the winnings. A copy of this "Jackpot Payout/Fill" slip must be given to the commission agent verifying the jackpot.</li><li data-bbox="337 829 1443 858">3. The Routeman witnesses the jackpot or handpay and secures the jackpot amount.</li><li data-bbox="337 898 1443 1304">4. The Cashier or Routeman completes "Jackpot/Payout Fill" slip, including:<ol data-bbox="375 978 1443 1304" style="list-style-type: none"><li data-bbox="375 978 537 1008">a. Location;</li><li data-bbox="375 1014 683 1043">b. Date, time, and shift;</li><li data-bbox="375 1050 976 1079">c. Machine number and SDCG stamp number;</li><li data-bbox="375 1085 873 1115">d. Dollar amount (alpha and numeric);</li><li data-bbox="375 1121 1443 1184">e. Reel symbols (jackpot only, does not apply to multiline winning combinations);</li><li data-bbox="375 1190 1443 1220">f. Signatures of at least two employees verifying and witnessing the payout; and</li><li data-bbox="375 1226 1443 1304">g. Jackpot payouts over \$5,000 require a third signature and verification of the Owner/Operator or Key Employee.</li></ol></li><li data-bbox="337 1344 1443 1407">5. The Routeman, after verifying the amount, signs all three copies of the "Jackpot Payout/Fill" slip.</li><li data-bbox="337 1446 1443 1509">6. Routeman forwards the cash to Cashier who, after verifying the funds, signs the slips.</li><li data-bbox="337 1558 1443 1772">7. The original (white), second part (yellow), and the third part (pink) copies of the Jackpot Payout/Fill slip are dispensed from the dispensing machine. Cashier keeps second part (yellow) copy of the "Jackpot Payout/Fill." The original (white) is taken by the Routeman along with the funds. The third (pink) is dripped immediately into the accounting paperwork lock box or if not dispensed kept in unbroken sequence in the locked dispensing machine.</li><li data-bbox="337 1812 1443 1841">8. The Routeman returns to the machine. The customer is paid.</li></ol>

## SLOT ROUTE OPERATORS

## SECTION 620 - JACKPOT PAYOUTS AND HANDPAYS (continued)

<b>REF</b>	<b>NARRATIVE</b>
620.0	9. The Routeman then observes customer play off machine and includes the original copy (white) of "Jackpot Payout/Fill" with the imprest bank.
620.2	If a jackpot is \$1,200 or more, an IRS form W-2G Statement of Gambling Winnings is completed by the cashier or routeman.

## SLOT ROUTE OPERATORS

SECTION 625 - HOPPER FILLS AND SHORT PAYS  
(ARSD 20:18:17:35)**REF        NARRATIVE**

625.        When a manual pay results from the need to fill the hopper or a short pay, the following occurs.
1. Customer notifies change person who notifies the route operator.
  2. The Routeman opens the machine and observes the hopper. If the hopper is empty, go to step 3. Otherwise the Routeman frees the machine to complete the payout. If the machine is not jammed, the Routeman tests the payout setting to determine if the machine is paying short. If not, go to section 625.2.
  3. After locking the machine, the Routeman secures necessary funds, proceeds to Cashier, and the Cashier or Routeman fills out the "Jackpot Payout/Fill" including:
    - a. Location;
    - b. Date, time, and shift;
    - c. Machine number and SDCG stamp number;
    - d. Dollar amount (alpha and numeric);
    - e. Signatures of at least two employees verifying and witnessing the fill; and
    - f. Fills over \$5,000 require a third signature and verification of the Owner/Operator or Key Employee.
  4. The Routeman then signs all three copies of the "Jackpot Payout/Fill" slip. The cash is forwarded to the Cashier who, after verifying the funds, signs the slips.
  5. The original (white), second part (yellow), and third part (pink) copies of the Jackpot Payout/Fill slip are dispensed from the locked dispensing machine. The Cashier keeps the second part (yellow) of the "Jackpot Payout/Fill." The original (white) is taken by the Routeman along with the funds. A third (pink) is dropped immediately into the accounting paperwork lock box or if not dispensed kept in unbroken sequence in the locked dispensing machine.
  6. The Routeman and the other licensee who sign the bag tag place the funds in the hopper and turn the machine on.

## SLOT ROUTE OPERATORS

## SECTION 625 - HOPPER FILLS AND SHORT PAYS (continued)

<b>REF</b>	<b>NARRATIVE</b>
625.	7. The Routeman observes completion of the payout and includes the signed bag tag and seal and the original (white) copy of the "Jackpot Payout/Fill" with the imprest bank.
625.2	Upon all access to slot machines, the machine access log is to be completed and returned to the inside of the machine upon securing the door.

## SLOT ROUTE OPERATORS

## SLOTS

## SECTION 627 - TICKET PRINTERS (ARSD 20:18:17:18.01)

REF	NARRATIVE
627.1	<p><b>Payment By Ticket Printers.</b> If the gaming device has a printer that has the means to print a Hopper Ticket or Paper Token, the printer shall print on a ticket and provide the data to a slot monitoring system. This system must have the means to validate a Hopper Ticket or Paper Token. If communication is lost and validation information cannot be sent to the slot monitoring system, the slot machine is prohibited from accepting paper tokens and can only dispense hopper tickets which must be manually redeemed. The information to be printed on the ticket must include:</p> <ol style="list-style-type: none"><li>The value of the credits redeemed in U.S. dollars in numerical form;</li><li>The name of the casino issuing the hopper ticket or paper token;</li><li>The time of day the hopper ticket or paper token was printed in twenty-four hour format showing hours and minutes;</li><li>The date the hopper ticket was printed showing day, month, and year;</li><li>The expiration date of the hopper ticket or paper token, which is 90 days;</li><li>A number identifying the slot machine that generated the hopper ticket or paper token;</li><li>A unique validation number or barcode; and</li><li>A description of any restrictions on the redemption of the hopper ticket or paper token.</li></ol>
627.2	<p><b>Payment of Paper Tokens.</b> Paper tokens may be redeemed at the cashier cage or inserted in another slot machine that is capable of accepting these tickets at the casino where the ticket was printed. The paper tokens must be redeemed before the expiration date that is printed on the paper token.</p>
627.3	<p><b>Payment of Hopper Tickets.</b> Hopper tickets that are not validated by the slot monitoring system must be manually redeemed at the cashier cage of the casino where the ticket was printed before the expiration date printed on the hopper ticket. Hopper tickets that were not validated must show by some means that it did not communicate with the slot monitoring system. This must be approved by the Executive Secretary.</p>
627.4	<p><b>Payment of Casino Script.</b> This preprinted voucher of predetermined value may be dispensed from the bill hopper or may be accepted into a slot machine and does not require a slot monitoring system, but must have a Commission approved validation system and includes:</p>

## SLOT ROUTE OPERATORS

## SLOTS

## SECTION 627 - TICKET PRINTERS (continued)

REF	NARRATIVE
<ul style="list-style-type: none"><li>a. The value in U.S. dollars in numerical form;</li><li>b. The name of the casino issuing the voucher;</li><li>c. A unique validation number or barcode;</li><li>d. A description of any restrictions on the redemption of the voucher; and</li><li>e. Security features that limit the ability to counterfeit.</li></ul>	
627.5	<b>Payment of Jackpots with Paper Tokens or Jackpots.</b> If a paper token or hopper ticket is printed due to a jackpot, the tickets must be manually redeemed following proper jackpot procedures. The printed paper token or hopper ticket shall be stapled to the white jackpot slip.
627.6	<b>Voiding of Paper Tokens or Hopper Tickets and Casino Script.</b> When voiding a paper token, hopper ticket, or casino script the cashier shall clearly mark void across the face of the voucher. The cashier signs across the face of the paper token, hopper ticket, or casino script. The cashier shall then submit the voided tickets to accounting for retention and accountability.

## SLOT ROUTE OPERATORS

## SECTION 630 - HARD DROP PROCEDURES

(ARSD 20:18:17:29)

<b>REF</b>	<b>NARRATIVE</b>
630.1	<p>Within a reasonable period prior to the drop of the machines, an employee (accounting personnel are preferred) reads and records the soft meter readings on a meter reading summary and, if applicable, the bill acceptor meter reading summary. This meter reading function must be done separately from the actual drop. The drop and the meter readings must be completed before gaming starts.</p> <p>The meter readings are immediately placed in the paperwork lock box. The operator's accounting staff collects them sometime after the drop is complete. Any unusual meter readings are reported to and investigated by the Routeman or Slot Mechanic. Any adjustments to the meter readings are documented on the meter reading summary.</p>
630.2	<p>The hard meter readings must be taken before the last drop which is to be included on the gaming tax return for each month. These must be recorded on the hard meter reading summary.</p>
630.3	<p>The Slot Drop Team consists of the following, unless the licensee has received written permission from the Executive Secretary regarding other arrangements:</p> <ol style="list-style-type: none"><li>1. The Hard Count Team Leader; and</li><li>2. At least one Hard Count Team Member; (A representative of the retail licensee is recommended.)</li></ol>
630.4	<p>The Slot Drop Team assembles at the location at the previously specified time on each day that the drop occurs. This time must be reported to the commission by using forms provided by that office. The Hard Count Team Leader accesses the key to the drop cabinet from the Cashier by signing and dating the slot access key log and then accessing the key to the dual lock box.</p>
630.5	<p>A Hard Count Team Member removes the bucket and any overflow, places a preprinted machine identification tag into the bucket, and sets the bucket on the cart. An empty bucket is placed in the drop cabinet and the door to the drop cabinet is locked. Once the cabinet key is removed, the door should be tested to ensure it is locked.</p>

## SLOT ROUTE OPERATORS

## SECTION 630 - HARD DROP PROCEDURES (continued)

<b>REF</b>	<b>NARRATIVE</b>
630.6	<p>Machines with bill acceptor boxes must be dropped in conjunction with the drop buckets, as follows:</p> <ol style="list-style-type: none"><li>1. Use the bill acceptor release key to release the bill acceptor box. Replace with an empty bill acceptor box. This lock must be different from the slot drop cabinet lock.</li><li>2. If not preidentified, tag the bill acceptor box that was removed. This identification tag should include the machine number. Place removed bill acceptor box on the cart. The boxes will be taken to the Retailer's count room or the Route Operator's count room to be counted.</li></ol> <p>If the drop is to be removed from the common retail premises, it must be weighed at this time. If not removed, the drop is transferred to the operator count room, the drop keys are returned in accordance with section 630.10 and count/wrap procedures are followed in accordance with section 435.</p>
630.7	<p>The Hard Count Team Leader observes the actions of the Hard Count Team Members and ensures that all removed drop buckets are accurately weighed. Each machine's drop shall be weighed and recorded according to the preprinted identification tag. The recorder will be in a position to observe the amount on the scale. The hard count recorder will document the amount by machine on the hard count summary until all drop from the slot machines is counted and recorded.</p>
630.8	<p>A count team member guards the cart containing removed drop buckets.</p>
630.9	<p>Upon completion of the drop at each retail location, the Hard Count Team Members sign the hard count summary. By signing the form the members are attesting to the accuracy of the form, which reflects the amount of the drop.</p>
630.10	<p>The Hard Count Team Leader returns drop cabinet keys and bill acceptor release keys to the Cashier and dates and signs the slot access key log. The keys are then locked in the dual lock box.</p>
630.11	<p>Repealed.</p>
630.12	<p>Slot machine drop cabinet keys, including duplicates, are maintained by a department independent of the slot department.</p>

SLOT ROUTE OPERATORS

SECTION 630 - HARD DROP PROCEDURES (continued)

<b>REF</b>	<b>NARRATIVE</b>
630.13	Two persons are required to accompany such keys while checked out and observe each time the slot machine drop cabinets are accessed.
630.14	The cart is moved by the Hard Count Team Leader to the route operator's count room.

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## SLOT ROUTE OPERATORS

SECTION 635 - COUNT AND WRAP PROCEDURES  
(ARSD 20:18:17:32)

<b>REF</b>	<b>NARRATIVE</b>
635.1	The Hard Count Team transfers the slot drop to the operator's count room where it is wrapped and/or transferred to the cashier.
635.2	The coins are wrapped and reconciled in a manner which precludes the commingling of slot drop coins with coins from other sources.
635.3	<p><b>BILL ACCEPTOR BOXES</b> - Upon completion of the wrap, the contents of the bill acceptor boxes are counted. The following steps apply to those licensees with bill acceptor boxes. If bill acceptor boxes are not used, go to step 635.4.</p> <ol style="list-style-type: none"><li>1. One count team member (the opener) obtains one bill acceptor box, unlocks and opens it in full view of the other team member (the verifier). The opener then empties the contents of the box on the count table.</li><li>2. The opener shows the camera and the verifier that the box is empty. The verifier verbally acknowledges that the box is empty.</li><li>3. The bill acceptor box is then closed, locked, and placed in the bill acceptor box rack or in another place approved by the executive secretary.</li><li>4. The opener sorts all currency by denomination, paper tokens, casino script and counts each separately. Paper tokens and casino script are counted after all bills have been counted. No counting may take place until all bills from the bill acceptor box are sorted.</li><li>5. The number of bills for each denomination is recorded on the bill acceptor summary form for that particular slot machine by the verifier.</li><li>6. The total dollar amount for that slot machine is then calculated and entered on the summary form by the verifier.</li><li>7. The verifier then performs an independent second count of the bills and compares this total with the count recorded. If there are any discrepancies between these two amounts, the opener must recount the bills, and the verifier must recalculate the amounts recorded on the form. This must be done until all discrepancies are resolved.</li></ol>

## SLOT ROUTE OPERATORS

## SECTION 635 - COUNT AND WRAP PROCEDURES (continued)

**REF NARRATIVE**

8. The opener computes a total value for all paper tokens and casino script found in each bill acceptor. The recorder records the dollar value of the paper tokens and casino script on the bill acceptor summary. The verifier performs a second computation.

If there are any discrepancies between these two amounts the verifier must recompute the vouchers. This procedure must be performed until all discrepancies are resolved.

9. These procedures are repeated until all bill acceptor boxes are counted.

The bill acceptor summary is then totaled to reflect the total dollar amount counted from the bill acceptor boxes. The grand total is then transferred to the hard count summary which reflects the total dollar amount dropped.

Funds (including paper tokens and casino script) from the bill acceptor boxes are considered part of the hard drop and must be included on the slot summary report. That is, bills, paper tokens, and casino script dropped must be added to the coins dropped to obtain the total drop for each slot machine and in total.

The hard count team leader and the hard count recorder attest to the accuracy of the drop by signing the hard count summary and the bill acceptor summary.

635.4 The Cashier then performs an independent count of the wrapped coins and the currency, paper tokens, and casino script; if the coins are not wrapped at this stage, the coin from each machine must be weighed separately. Upon completion of the wrap process, the total wrap amount is entered into the cashier's daily summary as slot drop accepted.

If a vault is used to store the funds for the hard drop, the cashier must verify the amount and sign the slot summary report attesting to the accuracy of the amount stated. This amount is entered on the cashier's daily summary as slot drop accepted and then recorded as a transfer to the vault.

635.5 The Cashier accepts responsibility for the funds by attesting to the accuracy of the hard count summary by signing the form in the appropriate location.

635.6 The hard count summary is then taken to accounting or placed in a location which is not accessible by any member of the drop team or the cashier.

## SLOT ROUTE OPERATORS

SECTION 637 - HOPPER ADJUSTMENTS  
(ARSD 20:18:22:12)

<b>REF</b>	<b>NARRATIVE</b>
637.1	At least once a month the hopper contents are counted and reconciliations are performed. The tax return for that month reflects the adjustment. (ARSD 20:18:22:12). For the tax reporting period, any increase in the hopper inventories increases gross revenue; decreases in the hopper inventory decrease gross revenue.
637.2	<p>The hopper adjustment team consists of at least two people:</p> <ol style="list-style-type: none"><li>1. The hopper adjustment team leader; and</li><li>2. At least one assistant.</li></ol> <p>The hopper count is accomplished using the count procedures outlined from §§ 435.3 to 435.10, inclusive.</p>
637.3	Immediately before the hopper count an employee separate from the hopper adjustment team reads and records the soft and hard meter readings on SDCGF-17 and 17.1. These readings are done separately from the hopper count and are transferred to accounting as soon as they are completed. The hopper count and meter readings must be completed before gaming starts.
637.4	The slot machine access card is completed upon access to each slot machine.
637.5	The contents of the hopper are either weighed or counted; then this count is recorded in the applicable column on the Hopper Count Summary (SDCGF-28). The hopper contents are then placed back in the hopper and the machine is locked. This process is repeated until all of the slot machines have been accounted for.
637.6	The Hopper Count Summary (SDCGF-28) is signed by the hopper adjustment team members attesting to the accuracy of the report. This report is then immediately placed in the paperwork lock box.

## SLOTS

## SECTION 640 - KEY CONTROL

**REF      NARRATIVE**

640.1      All sensitive keys relating to the Slot Department are controlled through restricted access and the slot access key log which indicate the following:

1. Date of issuance;
2. Time of issuance;
3. Signature of individual receiving key;
4. Key number;
5. Reason for removal of keys;
6. Initials of individual issuing key;
7. Date of return;
8. Time of return;
9. Initials of individual accepting return of key; and
10. Comments.

640.2      The following keys are maintained in the dual lock box located in the Cashier area:

1. Slot drop cabinet keys;
2. Slot door keys;
3. Key for lockbox containing Voucher Slot Machine Detail Report.

## SLOT ROUTE OPERATORS

## SECTION 645 - ACCOUNTING FUNCTION

<b>REF</b>	<b>NARRATIVE</b>
645.1	All original copies (white) of jackpot payout/fill slips are forwarded to accounting. Accounting then enters the slip on the payout/fill summary sheet and retains that slip until the next drop.
645.2	At the end of each drop, all reports and supporting forms are forwarded to accounting.
645.3	Accounting personnel then perform the following: <ol style="list-style-type: none"><li>1. Collect all meter reading information from the paperwork lock box at the retail locations and obtain the third copy (pink) of any jackpot payout/fill slips used since the last drop was done.</li><li>2. Review matching of the original (white) with the third copy (pink) of the jackpot payout/fill slips and account for numerical sequence from shift to shift.</li><li>3. Arranges jackpot payout/fill slips in numerical sequence; review the posting made to the payout fill summary sheet.</li><li>4. Enter the amounts shown for the drops from the hard count summary and the payout/fills from the payout fill summary sheet with the applicable machine number on the slot summary report.</li><li>5. Calculate the net result by machine on the slot summary report.</li><li>6. Agree with the totals of count wrap variance report and net cash transferred to daily cash summary; investigate any differences.</li><li>7. Post meter readings from meter reading summary to master slot summary report by machines; post drop payouts/fills and net win by machine from slot summary to master slot summary report. Calculate the following on the master slot summary:<ol style="list-style-type: none"><li>a. Calculated drop from meter readings;</li><li>b. Variance between drop from physical count and calculated drop;</li><li>c. Handle for previous drop and current drop from meter readings;</li><li>d. Drop from prior drop and current drop days;</li><li>e. Record of hopper adjustments (monthly)</li></ol></li></ol>

## SLOT ROUTE OPERATORS

## SECTION 645 - ACCOUNTING FUNCTION (continued)

REF	NARRATIVE
	<ul style="list-style-type: none"><li data-bbox="375 394 760 422">f. Theoretical hold (monthly)</li><li data-bbox="375 430 699 457">g. Actual hold (monthly)</li><li data-bbox="375 466 1187 493">h. Variance between actual and theoretical hold (monthly); and</li><li data-bbox="375 501 1430 569">i. Variance between actual jackpots paid amount and metered jackpots paid amount.</li></ul>
645.4	The Controller/Bookkeeper investigates any missing jackpot payout/fill slips. The Controller/Bookkeeper then produces a report explaining the cause of the loss and responsibility for it.
645.5	The Owner/Operator or the Gaming Manager, in conjunction with the appropriate personnel, investigate any large or unusual fluctuations in the master slot summary report.
645.6	Paper Tokens, Hopper Tickets, and Casino Script that are the result of single awards are jackpots. These tickets must be included on the comparison of meter jackpot with actual jackpots paid report. For all other Paper Tokens, Hopper Tickets, and Casino Script accounting must prepare a report by drop, by machine, by denomination, on a month to date basis which compares a voucher issued meter to the vouchers issued system report.  On a monthly basis, accounting prepares a schedule of voucher liability based on the vouchers redeemed and the vouchers issued for the reporting period. This calculated voucher liability is compared to the system generated voucher liability for reasonableness. Any large or unusual variance shall be reported to the South Dakota Commission on Gaming.
645.7	Accounting shall maintain a report detailing the dollar value of all unredeemed paper tokens, hopper tickets, and casino script. The dollar value for unredeemed tickets can be obtained from the reports generated by the slot monitoring system. This report will be prepared each drop period.
645.8	Redeemed and unredeemed vouchers are considered gaming records. These records must be maintained for 5 years.

## SLOT ROUTE OPERATORS

## SECTION 645 - ACCOUNTING FUNCTION (continued)

<b>REF</b>	<b>NARRATIVE</b>
645.9	The Controller/Bookkeeper keeps all fill bag seals and tags, along with a reconciliation log. The reconciliation log must have all seal numbers, tag numbers, the date the bag was made, and the reason for breaking the seal. Any missing seal numbers must be investigated.
645.10	After each hopper adjustment is performed, the hopper count summary and meter reading forms are forwarded to the Controller/Bookkeeper. The amounts reflected on this form are transferred to the hopper adjustment summary. These adjustments are reported when filing the monthly gross revenue tax report (SDCGR-2).
645.11	The Controller/Bookkeeper then completes the reconciliation by using the Hopper Reconciliation Worksheet (SDCGF-26). This form is used to determine the correct hopper contents. Any variances of \$50 or more are investigated and noted by Controller/Bookkeeper. Any variances of \$100 or more are to be reported to the South Dakota Commission on Gaming.

## SLOT ROUTE OPERATORS

## SECTION 650 - STATISTICS

<b>REF</b>	<b>NARRATIVE</b>
650.1	All slot machines contain functioning coin-in meters. At least weekly, immediately prior to the drop, a Routeman or an employee of the Routeman reads and records the meter readings on a meter reading summary. After the meter reading summary is completed, an accounting representative reviews the meter readings for reasonableness. Those meters that appear to be unreasonable are reviewed with the Routeman or Slot Mechanic and any discrepancies are resolved. Any unresolved meter readings are listed by accounting personnel supervisor for follow-up by the Routeman who also documents the follow-up, as well as documenting investigations of unusual deviations between actual and theoretical hold.
650.2	Accurate and current hold percentages are maintained for each slot machine on the Master Slot Summary. (ARSD 20:18:17:33).
650.3	Theoretical hold percentages are provided by the vendors. Actual hold percentage strips are compared to the theoretical hold by Routeman personnel.
650.4	Records are maintained for each machine which indicate the dates of any changes made to the reel settings or payout/award schedules, the actual changes made, and the recalculation of theoretical hold as a result of the changes. The Controller/Bookkeeper periodically compares the hold percentages to the manufacturer's theoretical hold.
650.5	Records are maintained for each machine which indicates the date the machine was placed into service, the date the machine was removed from operation, the date the machine was placed back into operation, and any changes in machine numbers and designations.
650.6	Licensees must read and record meters which will enable them to identify whether a variance between actual drop and meter drop is attributable to coin, currency, paper tokens, hopper tickets, or casino script.
650.7	Repealed.

## SLOT ROUTE OPERATORS

## SECTION 655 - MISCELLANEOUS

<b>REF</b>	<b>NARRATIVE</b>
655.1	Repealed.
655.2	The wrapping of loose coins is performed at a time or location that does not interfere with the hard count/wrap process or the accountability of that process.
655.3	A record is maintained evidencing the transfer of unwrapped coins.

SLOT ROUTE OPERATORS

SECTION 660 -- SAMPLE FORMS

**MONEY EXCHANGE FORM**

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Description:

Prenumbered two-part form  
Used to verify funds being sold, bought, or  
exchanged between a route operator and a  
retail serviced by the route operator

**MONEY EXCHANGE FORM**

Route Operator: \_\_\_\_\_ Retail: \_\_\_\_\_

Type Needed	Check appropriate column		Quantity	\$ Amount
	Picked up by Router	Delivered by Router		
Nickel Fills				
Quarter Fills				
Long Nickels				
Short Nickels				
Long Quarters				
Short Quarters				
\$1.00 Tokens				
\$5.00 Tokens				

Total Coin/

Tokens: \$

Currency				
\$1.00				
\$5.00				
\$10.00				
\$20.00				
\$50.00				
\$100.00				

SDCGF-23.1

Total Currency: \$ \_\_\_\_\_

Cashier: \_\_\_\_\_

Route person: \_\_\_\_\_

We have verified that this transaction listed on this form agrees with the amount on this form.

Original copy: Router

Yellow copy: Retailer

## ELECTRONIC DATA PROCESSING

## SECTION 700 - GENERAL

REF	DESCRIPTION	NARRATIVE
700.0	General Controls	<p>Licenseses that employ and utilize any type of computerized or automated system that accounts for either gaming transactions and activity or impacts statistical reporting requirements and the reporting of taxable gross revenue, or both, must have adequate, written backup and recovery procedures in place. These procedures must address contingency plans in the event of data loss or system failure and are applicable to systems used for any purpose related to gaming activity. This includes automated slot monitoring systems, meter capture systems, report-generating systems, handheld systems, ticketing systems, general ledger systems, accounting systems, etc. The procedures must be distributed to all necessary individuals and departments and must be tested periodically to ensure effectiveness.</p> <p>All electronic and ticketing slot machine systems, which report or affect the taxable gaming revenue of a slot machine, must have a real time data backup device. All transactions recorded by the system must be backed up immediately by the backup device so that if the system experiences a catastrophic failure, all of the data in the system may be recovered. The following items must be addressed in the licensee's system of internal control:</p> <ol style="list-style-type: none"><li>1. The main computers (i.e., hardware, software, and data files) for each gaming application (e.g., slots, table games, etc.) are in a secured area with access restricted to authorized persons, including vendors.</li><li>2. The computer systems, including application software, are secured through the use of passwords or other approved means. Management personnel or persons independent of the department being controlled shall assign and control access to system functions.</li><li>3. Passwords are controlled as follows unless otherwise addressed in these standards:<ol style="list-style-type: none"><li>a. Each user must have their own individual password.</li><li>b. Passwords used to gain access to the system are changed at least quarterly with changes documented by the system.</li></ol></li></ol>

## ELECTRONIC DATA PROCESSING

## SECTION 700 - GENERAL (continued)

REF	DESCRIPTION	NARRATIVE
4.		<p>Adequate backup and recovery procedures are in place, and if applicable, include:</p> <ol style="list-style-type: none"> <li>a. Daily backup of data files.</li> <li>b. Backup of all programs.</li> <li>c. Secured off-site storage of all backup data files and programs, or other adequate protection.</li> <li>d. Recovery procedures are tested at least annually in a test environment.</li> <li>e. Adequate system documentation is maintained, including descriptions of both hardware and software, operator manuals, etc.</li> </ol>
700.1	Modems	<p>If remote dial up to any associated equipment is allowed for software support, the licensee must maintain an access log which includes: name of employee authorizing modem access, reason for modem access, description of work performed, date, time, and duration of access.</p>
700.2	Optical Disk Document Storage	<p>Documents may be scanned or directly stored to WORM ("Write Once Read Many") optical disk with the following conditions:</p> <ol style="list-style-type: none"> <li>1. The optical disk must contain the exact duplicate of the original document.</li> <li>2. All documents stored on optical disk must be maintained with a detailed index containing the retail license number, the retail location name, SDCG Document number or name as applicable, and document origination date. This index must be available upon request of the SDCG staff members.</li> <li>3. Upon request by SDCG staff members, hardware (terminal, printer, etc.) must be provided in order to perform auditing procedures.</li> <li>4. Controls must exist to ensure the accurate reproduction of records, up to and including the printing of stored documents used for auditing purposes.</li> </ol>

**PART II**

**REVENUE REPORTING**

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## MONTHLY GROSS REVENUE TAX REPORT

## SECTION 1100 - MONTHLY GROSS REVENUE TAX REPORT - FORM

## INSTRUCTIONS

- 1100.1 The Monthly Gross Revenue Tax Report and remittance is due from each retail license and route operator not later than fifteen days following the end of each month. (SDCL 42-7B-29)
- 1100.2 This form is provided by the Executive Secretary. Fill out the license number, name, and address for the business the return is for.
- 1100.3 All revenue figures must be reported in dollar increments (i.e. 24 coins in for a nickel slot machine should be reported as \$1.20)
- 1100.4 If a pre-designated drop is not scheduled for the last day of the month the revenue from the drop closest to the end of the month is used for filing that month's return. The revenue generated for the remainder of the month is to be reported on the next gross revenue tax report.
- 1100.5 If the return is for a route operator a route location report must accompany the report and remittance. The route location report is a schedule which shows the statistics for each location which the route operation operates devices in.
- 1100.6 Gross Revenue Computations. (ARSD 20:18:22:12)
- 1100.7 Upon discovery of a reporting error by the licensee in a previous month's report, an amended report must be filed which contains the following information: (ARSD 20:18:22:03)
1. The total gaming revenue and statistics for that month, including the amendment on a regular tax report with "Amended Tax Report" written on the top of the form.
  2. A memorandum which explains the legal basis for the amendment and calculation of the additional amount of tax due.
  3. The proper amount of additional tax and interest due must be remitted with the amended report.

**MONTHLY GROSS REVENUE TAX REPORT**

SEE ATTACHED REPORT

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**SOUTH DAKOTA COMMISSION ON GAMING  
MONTHLY GROSS REVENUE TAX REPORT**

FOR GAMING OPERATIONS DURING THE MONTH OF: \_\_\_\_\_ 20\_\_\_\_

LICENSE NUMBER:
BUSINESS NAME:
ADDRESS:

RECEIPT #:
CHECK #:
AMOUNT:
(FOR OFFICE USE ONLY)

A.	SLOT MACHINES (Enter Denomination)	# OF UNITS	COINS IN \$	DROP \$	HOPPER ADJUSTMENTS \$	GROSS REVENUE \$
	TOTALS		\$	\$	\$	\$

B.	CARD GAMES (List Each Game Separately)	# OF UNITS	DROP \$	GROSS REVENUE \$
	BLACK JACK			
	Poker (Player Banked)			
	TOTALS		\$	\$

- C. ADD: TOTAL GROSS REVENUE FROM SLOT MACHINES (SECTION A) \$ \_\_\_\_\_
- D. PLUS: TOTAL GROSS REVENUE FROM TABLE GAMES (SECTION B) \$ \_\_\_\_\_
- E. LESS: ADJUSTMENTS TO GROSS REVENUE  
(NET OF RETURNED CHECKS. ATTACH SCHEDULE) \$ \_\_\_\_\_
- F. EQUALS: TAXABLE GROSS REVENUE FROM GAMING OPERATIONS \$ \_\_\_\_\_
- G. TAX ON TAXABLE GROSS REVENUE (LINE F TIMES 8%) \$ \_\_\_\_\_
- H. PENALTY FOR LATE PAYMENT – (DUE BY THE 15TH)  
(2% PER MONTH OR \$5.00 WHICHEVER IS GREATER) \$ \_\_\_\_\_
- I. TOTAL GAMING TAX DUE (LINE G PLUS LINE H) \$ \_\_\_\_\_

SEND COMPLETED REPORT AND REMITTANCE TO:  
SOUTH DAKOTA COMMISSION ON GAMING  
118 WEST CAPITOL  
PIERRE, SD 57501

I CERTIFY AND DECLARE UNDER THE PENALTIES OF PERJURY THAT THIS IS A TRUE, CORRECT, AND COMPLETE REPORT TO THE BEST OF MY KNOWLEDGE, INFORMATION, AND BELIEF, AND THIS REPORT IS MADE WITH THE KNOWLEDGE AND CONSENT OF ALL OTHER INDIVIDUALS LICENSED

SIGNATURE	TITLE	DATE
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SEE REVENUE REPORTING MANUAL FOR INSTRUCTIONS  
RETURN ORIGINAL AND RETAIN DUPLICATE COPY FOR YOUR RECORDS

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SLOT ROUTE LOCATION REPORT

SEE ATTACHED REPORT

**SOUTH DAKOTA COMMISSION ON GAMING  
SLOT ROUTE LOCATION REPORT**

FOR GAMING OPERATIONS DURING THE MONTH OF:

OPERATOR INFORMATION

LICENSEE NUMBER: BUSINESS NAME: ADDRESS:
--

	NAME OF LOCATION	# OF UNITS	COINS IN \$	DROP \$	HOPPER ADJUST.	GROSS REVENUE \$
1.		\$1				
		.50				
		.25				
		.10				
		.05				
TOTALS FOR LOCATION:						
2.		\$1				
		.50				
		.25				
		.10				
		.05				
TOTALS FOR LOCATION:						
3.		\$1				
		.50				
		.25				
		.10				
		.05				
TOTALS FOR LOCATION:						
4.		\$1				
		.50				
		.25				
		.10				
		.05				
TOTALS FOR LOCATION:						
5.		\$1				
		.50				
		.25				
		.10				
		.05				
TOTALS FOR LOCATION:						

FISCAL STANDARD FINANCIAL STATEMENTS

SECTION 1205 - STANDARD FINANCIAL STATEMENTS - FORM

SEE ATTACHED EXAMPLES

Establishment

Year ended

**SOUTH DAKOTA COMMISSION ON GAMING  
OPERATIONS DIVISION  
118 EAST MISSOURI  
PIERRE, SOUTH DAKOTA 57501**

# **STANDARD FINANCIAL STATEMENTS**

**FOR**

**RETAIL LICENSEES**

**AUTHORITY: ARSD 20:18:22:09**



# SOUTH DAKOTA COMMISSION ON GAMING

## STANDARD FINANCIAL STATEMENTS

### Retail Licensees

#### *INSTRUCTIONS*

1. Monetary Amounts are to be rounded to the nearest dollar.

#### BALANCE SHEET

2. When physical assets (e.g., land, buildings, furniture, fixtures, equipment) are not owned by the gaming licensee, but are owned by a closely related business entity, such assets, along with all encumbrances, are to be reported on the retail licensee's statement. Rent in such cases is to be replaced by a proper charge to depreciation.
3. In the event the gaming licensee does not also operate the other activities (e.g., rooms, food, beverage), data is to be obtained from these other operations and included in the retail licensee's statement.
4. Schedules "A-1" and "A-2" are to be completed to reflect some balance sheet accounts in more detail.
5. Included in the cash account are all bank accounts, cash equivalents, such as chips and tokens, hopper loads. A corresponding current liability account for outstanding chips and tokens should also be included.

#### INCOME STATEMENT

6. "Complimentary" sales are to be reported at retail price.
7. "Complimentary" expenses are to be expensed to the department initiating the complimentary item.
8. "Junket expenses" is to include all items directly related to junket activities except complimentaries.
9. "Commissions" expense is the percentage of gaming win, or other payments such as space or machine rent, paid to slot machine operators. NOTE: One hundred percent of the slot machine revenue is to be reported as gaming revenue on the gaming licensee's statement. This includes the portions retained by, or paid to, the slot machine route operators.
10. Other operating income and non-operating income includes all other miscellaneous departments as well as interest income, dividends, etc.
11. Average number of employees for the year is the sum of the highest number employed each month, divided by the total number of months covered by the statements.

Questions regarding these statements should be directed to:

South Dakota Commission on Gaming  
Audit Division  
118 East Missouri  
Pierre, South Dakota 57501  
(605) 773-6050

# QUESTIONNAIRE

1. If these statements cover a period of less than one year, list the starting date \_\_\_\_\_, 19\_\_\_\_, and ending date \_\_\_\_\_, 19\_\_\_\_.

2. Was this report prepared by the:

- Cash method for gaming, accrual method for other than gaming
- Cash method
- Accrual method
- Other (describe)

3. To whom should inquiries for additional information be directed?

Name \_\_\_\_\_

Position with business \_\_\_\_\_

Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_

Telephone \_\_\_\_\_ Area Code \_\_\_\_\_

4. Independent accountants:

Name \_\_\_\_\_

Firm Name \_\_\_\_\_

Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_

Telephone \_\_\_\_\_ Area Code \_\_\_\_\_

5. I, the undersigned, certify that, to the best of my knowledge and belief, these Standard Financial Statements are correct and complete; and that the records and method of operation, upon which the statements are based, are maintained in accordance with the regulations of the South Dakota Commission on Gaming.

Signature \_\_\_\_\_

Name (Type or print) \_\_\_\_\_

Title (Type or print) \_\_\_\_\_

Controller or other corporation officer or owner

# BALANCE SHEET

## SCHEDULE "A"

ESTABLISHMENT NAME \_\_\_\_\_

DATE \_\_\_\_\_

### ASSETS

Amount to  
Nearest Dollar

**CURRENT ASSETS-**

1	Cash and Cash Equivalents (Sched. "A-1"a).....			
	Receivables:			
		Total	Bad Debt Allowance	
2	Returned Checks.....	_____	_____	_____
3	Trade .....	_____	_____	_____
4	Sundry .....	_____	_____	_____
5	Notes .....	_____	_____	_____
6	Inventory .....	_____		_____
7	Prepaid expenses .....	_____		_____
8	Other current assets (Sched. "A-1"b).....	_____		_____
9	<b>TOTAL CURRENT ASSETS</b>			\$ _____

**FIXED ASSETS-**

		Cost	Accumulated Depreciation	
10	Land.....	_____	_____	_____
11	Land improvements.....	_____	_____	_____
12	Buildings and improvements....	_____	_____	_____
13	Furniture and equipment.....	_____	_____	_____
14	Leasehold improvements.....	_____	_____	_____
15	Construction in progress.....	\$ _____	\$ _____	_____
16	<b>TOTAL FIXED ASSETS</b>			\$ _____
17	<b>OTHER ASSETS (Sched. "A-1"c)</b> .....			\$ _____
18	<b>TOTAL ASSETS</b>			\$ _____

### LIABILITIES AND EQUITY

#### LIABILITIES

**CURRENT LIABILITIES-**

19	Accounts Payable - trade.....	_____
20	Accounts Payable - other.....	_____
21	Current portion of long-term debt (Total from column B, below)...	_____
22	Accrued expenses.....	_____
23	Other current liabilities (Sched. "A-1"d).....	_____
24	<b>TOTAL CURRENT LIABILITIES</b>	\$ _____

**LONG-TERM DEBT (Schedule "A-2")-**

		(A) Total Owing	(B) Current Portion	
25	Notes.....	_____	_____	_____
26	Other.....	_____	_____	_____
27	<b>TOTAL LONG-TERM DEBTS</b> .....	\$ _____	\$ _____	\$ _____
28	<b>OTHER LIABILITIES (Sched. "A-1"e)</b> .....			\$ _____
29	<b>TOTAL LIABILITIES</b>			\$ _____

#### EQUITY

**EQUITY-**

30	Owners capital accounts (other than corporations).....	_____
31	Capital stock and other capital (for corporations).....	_____
32	Retained earnings.....	_____
33	<b>TOTAL EQUITY</b>	\$ _____
34	<b>TOTAL LIABILITIES AND EQUITY</b>	\$ _____

# BALANCE SHEET SCHEDULES

## SCHEDULE "A-1"

ESTABLISHMENT \_\_\_\_\_

DATE \_\_\_\_\_

a. CASH	AMOUNT
<b>Total Cash (Line 1)</b>	<b>\$ _____</b>

b. OTHER CURRENT ASSETS	
<b>Total Other Current Assets (Line 8)</b>	<b>\$ _____</b>

c. OTHER ASSETS	
<b>Total Other Assets (Line 17)</b>	<b>\$ _____</b>

d. OTHER CURRENT LIABILITIES	
<b>Total Other Current Liabilities (Line 23)</b>	<b>\$ _____</b>

e. OTHER LIABILITIES	
<b>Total Other Liabilities (Line 31)</b>	<b>\$ _____</b>

\* Should reflect the balances listed on the Balance Sheet (Schedule "A")

# DEBT SCHEDULE

## SCHEDULE "A-2"

	Establishment Name	Date			
Name of Creditor an Affiliation With Licensee	Date of Note	Due Date	Interest rate	Original Amount	Amount Still Owing
<b>Mortgages</b>					
<b>Total Mortgages</b>				<b>\$</b>	<b>\$</b>
<b>Debentures and Bonds</b>					
<b>Total Debentures and Bonds</b>				<b>\$</b>	<b>\$</b>
<b>Notes</b>					
<b>Total Notes</b>				<b>\$</b>	<b>\$</b>
<b>Contracts</b>					
<b>Total Contracts</b>				<b>\$</b>	<b>\$</b>
<b>Other (describe)</b>					
<b>Total Other</b>				<b>\$</b>	<b>\$</b>

\* Should balance with totals reflected under long-term debt, Column A, on Balance Sheet (Schedule "A").

# SCHEDULE OF EQUITY

## SCHEDULE "A-3"

Establishment Name \_\_\_\_\_ Date \_\_\_\_\_

PLEASE REFLECT THE ACTIVITY FOR EACH OF THE PERSONS OWNING 5% OR MORE OF THE LICENSED PREMISE

	NAME OWNER/PARTNER	PERCENT OF OWNERSHIP START OF YEAR	END OF YEAR	START OF YEAR	CAPITAL/CAPITAL STOCK CONTRIBUTED DURING YEAR	INCOME	DISTRIBUTIONS		CAPITAL ACCOUNT AT END OF YEAR
							SALARIES	OTHER (DRAWS, DIVIDENDS, ETC)	
1									
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
<b>RETAINED EARNINGS:</b>									
<b>TOTAL EQUITY:</b>									

(SHOULD REFLECT THE BALANCE ON LINE 33 OF THE BALANCE SHEET)

SFSA3.1193

# INCOME STATEMENT

## SCHEDULE "B"

	Establishment Name	Date	AMOUNT TO NEAREST DOLLAR
	<b>REVENUE-</b>		
1	Gross gaming revenue (from line 4, Schedule B-1).....		_____
2	Food sales (from line 20, Schedule B-2).....		_____
3	Beverage sales (from line 3, Schedule B-3).....		_____
4	Other income (from line 18, Schedule B-4).....		_____
5	<b>TOTAL REVENUE</b> .....		<b>\$</b> _____
6	<b>COST OF SALES</b> (from Schedules B-2, B-3 and B-4).....		_____
7	<b>GROSS MARGIN</b> .....		<b>\$</b> _____
8	<b>DEPARTMENTAL EXPENSES</b> (from Schedules B-1, B-2, B-3, and B-4).....		_____
9	<b>DEPARTMENTAL INCOME</b> .....		<b>\$</b> _____
	<b>GENERAL AND ADMINISTRATIVE EXPENSES-</b>		
10	Advertising and promotion.....		_____
11	Bad debt expense.....		_____
12	Complimentary expense (not reported in operating departments)...		_____
13	Depreciation - buildings.....		_____
14	Depreciation and amortization - other.....		_____
15	Energy expense (e.g., electricity, gas, oil).....		_____
16	Equipment rental or lease.....		_____
17	Interest expense.....		_____
18	Music and entertainment.....		_____
19	Payroll taxes.....		_____
20	Payroll-employee benefits.....		_____
21	Payroll-officers.....		_____
22	Payroll-other employees.....		_____
23	Rent on premises.....		_____
24	Taxes - real estate.....		_____
25	Taxes and licenses - other.....		_____
26	Utilities (other than energy expense items).....		_____
27	Other general and administrative expenses.....		_____
28	<b>Total general and administrative expenses</b> .....		<b>\$</b> _____
29	[Average number of G. & A. employees for the year _____]		
30	<b>NET INCOME (LOSS) BEFORE FEDERAL AND STATE INCOME TAX</b> .....		<b>\$</b> _____
31	Federal and State Income Tax - corporate.....		_____
32	<b>NET INCOME (LOSS) BEFORE EXTRAORDINARY ITEMS</b> .....		<b>\$</b> _____
	<b>EXTRAORDINARY ITEMS-</b>		
33	After provision for income tax (explain below).....		_____
34	<b>NET INCOME (LOSS)</b> .....		<b>\$</b> _____

Explanation of extraordinary items:

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

# DEPARTMENTAL INCOME STATEMENTS

Establishment Name

Date

## GAMING SCHEDULE "B-1"

AMOUNT TO  
NEAREST DOLLAR

REVENUE-		
1	Black Jack Revenue (Sched. "B-1" a).....	_____
2	Poker Revenue (Sched. "B-1" a).....	_____
3	Coin operated devices (Sched. "B-1" a).....	_____
4	Total gaming revenue (to line 1, page 4).....	\$ _____
DEPARTMENTAL EXPENSES-		
5	Bad debt expense.....	_____
6	Commissions.....	_____
7	Complimentary expense.....	_____
8	Gaming taxes and licenses.....	_____
9	Junket expenses (exclusive of complimentaries).....	_____
10	Payroll taxes.....	_____
11	Payroll - employee benefits.....	_____
12	Payroll - officers.....	_____
13	Payroll - other employees.....	_____
14	Other departmental expenses.....	_____
15	Total department expenses.....	\$ _____
16	DEPARTMENTAL INCOME (LOSS).....	\$ _____
17	[Average number of gaming employees for the year _____]	

## FOOD SCHEDULE "B-2"

REVENUE-		
18	Food sales.....	_____
19	Complimentary food sales.....	_____
20	Total food revenue (to line 2, page 4).....	\$ _____
21	COST OF FOOD SALES.....	\$ _____
22	GROSS MARGIN.....	\$ _____
DEPARTMENTAL EXPENSES-		
24	Bad debt expense.....	_____
25	Complimentary expense.....	_____
26	Payroll taxes.....	_____
27	Payroll - employee benefits.....	_____
28	Payroll - officers.....	_____
29	Payroll - other employees.....	_____
30	Other departmental expenses.....	_____
31	Total departmental expenses.....	\$ _____
32	DEPARTMENTAL INCOME (LOSS).....	\$ _____
33	[Average number of food employees for the year _____]	

**GAMING REVENUE SCHEDULE  
SCHEDULE "B-1" a**

MONTH	BLACKJACK		POKER	
	OWNED	LEASED	OWNED	LEASED
JANUARY				
FEBRUARY				
MARCH				
APRIL				
MAY				
JUNE				
JULY				
AUGUST				
SEPTEMBER				
OCTOBER				
NOVEMBER				
DECEMBER				
TOTAL				
	(to line 1, page 5)		(to line 2, page 5)	

MONTH	SLOT MACHINES		CITY SLOTS	VIDEO LOTTERY	ARCADE GAMES	OTHER (SPECIFY)
	OWNED	LEASED				
JANUARY						
FEBRUARY						
MARCH						
APRIL						
MAY						
JUNE						
JULY						
AUGUST						
SEPTEMBER						
OCTOBER						
NOVEMBER						
DECEMBER						
TOTAL						
	(total revenue from coin operated devices to line 1, page 3)					

# DEPARTMENTAL INCOME STATEMENTS

\_\_\_\_\_  
Establishment Name

\_\_\_\_\_  
Date

## BEVERAGE SCHEDULE "B-3"

		Amount to Nearest Dollar
<b>REVENUE-</b>		
1	Beverage sales.....	_____
2	Complimentary beverage sales.....	_____
3	Total beverage revenue (to line 3, page 4).....	\$ _____
4	<b>COST OF BEVERAGE SALES</b> .....	\$ _____
5	<b>GROSS MARGIN</b> .....	\$ _____
<b>DEPARTMENTAL EXPENSES-</b>		
6	Bad debt expense.....	_____
7	Complimentary expense.....	_____
8	Payroll taxes.....	_____
9	Payroll - employee benefits.....	_____
10	Payroll - officers.....	_____
11	Payroll - other employees.....	_____
12	Other departmental expenses.....	_____
13	Total departmental expenses.....	\$ _____
14	<b>DEPARTMENTAL INCOME (LOSS)</b> .....	\$ _____
15	(Average number of beverage employees for the year _____)	

## OTHER OPERATING AND NON-OPERATING INCOME SCHEDULE "B-4"

<b>REVENUE-</b>		
16	Other operating and non-operating income.....	_____
17	Other complimentary items.....	_____
18	Total other operating and non-operating income (to line 4, page 4).....	\$ _____
19	<b>COST OF OTHER SALES</b> .....	\$ _____
20	<b>GROSS MARGIN</b> .....	\$ _____
<b>DEPARTMENTAL EXPENSES-</b>		
21	Bad debt expense.....	_____
22	Complimentary expense.....	_____
23	Payroll taxes.....	_____
24	Payroll - employee benefits.....	_____
25	Payroll - officers.....	_____
26	Payroll - other employees.....	_____
27	Other departmental expenses.....	_____
28	Total departmental expenses.....	\$ _____
29	<b>DEPARTMENTAL INCOME (LOSS)</b> .....	\$ _____
30	(Average number of Schedule "B-5" employees for the year _____)	



# STATEMENT OF CASH FLOWS

## SCHEDULE "C"

	Establishment Name	Date	
			Amount of Nearest Dollar
	<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
1	Net income (loss) per Schedule "B".....		\$ _____
	Adjustments to reconcile net income (loss) to		
	Net cash provided by (used in) operating activities:		
2	Depreciation and amortization.....		_____
3	(Gain) loss on sale of property and equipment.....		_____
4	Other (describe) _____		_____
5	_____		_____
6	_____		_____
7	Change in assets and liabilities, net of effects from:		
8	(Increase) decrease in trade receivables.....		_____
9	(Increase) decrease in inventories.....		_____
10	(Increase) decrease in prepaid expenses.....		_____
11	(Increase) decrease in other assets (describe) _____		_____
12	_____		_____
13	_____		_____
14	Increase (decrease) in accounts payable.....		_____
15	Increase (decrease) in income taxes payable.....		_____
16	Increase (decrease) in accrued liabilities.....		_____
17	Increase (decrease) in other deferrals and accruals		_____
18	(describe) _____		_____
19	_____		_____
20	Net cash provided by (used in) operating activities.....		\$ _____
	<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
21	Proceeds from sale of property and equipment.....		_____
22	Purchase of property and equipment.....		_____
23	Other (describe) _____		_____
24	_____		_____
25	_____		_____
26	Net cash provided by (used in) investing activities.....		\$ _____
	<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
28	Proceeds from long-term borrowings.....		_____
29	Principal payments on long-term borrowings, including		
30	capital lease obligations.....		_____
31	Proceeds from stock sales or capital contributions.....		_____
32	Payments of dividends or distributions to owners.....		_____
33	Other (describe) _____		_____
34	_____		_____
35	_____		_____
36	Net cash provided by (used in) financing activities.....		\$ _____
37	Net increase (decrease) in cash and cash equivalents.....		\$ _____
	<b>CASH AND CASH EQUIVALENTS</b>		
38	Beginning		\$ _____
39	Ending		\$ _____
	(Must equal cash balance on Sch. A)		

**SCHEDULE OF DEVICES & SQUARE FOOTAGE  
SCHEDULE "D"**

Establishment Name \_\_\_\_\_ Date \_\_\_\_\_

List the number of devices and the approximate area in square feet at end of fiscal year occupied by:

	Number of Devices	Area Occupied
Black Jack.....	_____	_____
Poker.....	_____	_____
Slots.....	_____	_____
Food.....	_____	_____
Beverage.....	_____	_____
Other.....	_____	_____

**TOTAL ESTABLISHMENT**

**RATE OF ROOM OCCUPANCY  
SCHEDULE "E"**

MONTH	TOTAL ROOM DAYS	AVAILABLE ROOM DAYS	ROOMS OCCUPIED	PERCENT OF OCCUPANCY
January.....	_____	_____	_____	_____
February.....	_____	_____	_____	_____
March.....	_____	_____	_____	_____
April.....	_____	_____	_____	_____
May.....	_____	_____	_____	_____
June.....	_____	_____	_____	_____
July.....	_____	_____	_____	_____
August.....	_____	_____	_____	_____
September.....	_____	_____	_____	_____
October.....	_____	_____	_____	_____
November.....	_____	_____	_____	_____
December.....	_____	_____	_____	_____
<b>TOTAL.....</b>	_____	_____	_____	_____

**INSTRUCTIONS**

Total room days, avail. room days, and rooms occupied are multiplied by the number of days in the month.

Available rooms are total rooms less rooms out of service and rooms used for house purposes (such as temporary conversion to office space).

Complimentary rooms are to be recorded as rooms occupied.